

## Gombe Local Government 2026 Approved Budget Summary

## Gombe Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		1,322,886,444.21	1,322,886,444.21	1,660,000,000.00
Total:		1,322,886,444.21	1,322,886,444.21	1,660,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		12,635,000,000.00	8,049,860,346.97	14,650,000,000.00
12 - INDEPENDENT REVENUE		277,800,000.00	183,638,309.11	470,500,000.00
Total:		12,912,800,000.00	8,233,498,656.08	15,120,500,000.00
Projected Funds Available		14,235,686,444.21	9,556,385,100.29	16,780,500,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		4,868,500,000.00	3,747,723,615.49	5,650,470,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		4,066,000,000.00	2,381,033,351.58	3,953,500,000.00
22 - OTHER RECURRENT COSTS: Debt Service		120,000,000.00	62,811,242.85	200,000,000.00
Total:		9,054,500,000.00	6,191,568,209.92	9,803,970,000.00
Capital Expenditure				
Administrative		1,830,000,000.00	951,841,884.01	2,764,000,000.00
Economic		2,280,000,000.00	227,032,001.64	3,066,000,000.00
Social		1,285,000,000.00	175,529,002.21	1,440,000,000.00
Total:		5,395,000,000.00	1,354,402,887.86	7,270,000,000.00
Expenditure		14,449,500,000.00	7,545,971,097.78	17,073,970,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		5,181,186,444.21	3,364,816,890.37	6,976,530,000.00

		Gombe Local Government		2026 Approved Budget Summary
Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
13 - AID AND GRANTS		510,000,000.00	72,043,139.02	310,000,000.00
Total:		5,691,186,444.21	3,436,860,029.39	7,286,530,000.00
Capital Receipts	Total:	5,691,186,444.21	3,436,860,029.39	7,286,530,000.00
Balance				
Closing Balance				
Closing Balance		296,186,444.21	2,082,457,141.53	16,530,000.00
Total:		296,186,444.21	2,082,457,141.53	16,530,000.00
Balance	Total:	296,186,444.21	2,082,457,141.53	16,530,000.00

## Gombe Local Government 2026 Approved Budget

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Revenue by MDA (not including Opening Balance)

Admin Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
Total Recurrent Revenue		14,650,000,000.00	470,500,000.00	15,120,500,000.00	310,000,000.00	0.00	310,000,000.00	15,430,500,000.00
020000000000	Economic	14,650,000,000.00	470,500,000.00	15,120,500,000.00	0.00	15,120,500,000.00	310,000,000.00	15,430,500,000.00
022000000000	Finance and Supply Department	14,650,000,000.00	470,500,000.00	15,120,500,000.00	0.00	15,120,500,000.00	310,000,000.00	15,430,500,000.00
022000100100	Finance and Supply Department	14,650,000,000.00	470,500,000.00	15,120,500,000.00	310,000,000.00	0.00	310,000,000.00	15,430,500,000.00

## Gombe Local Government 2026 Approved Budget

### Gombe Local Government

#### Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>5,650,470,000.00</b>	<b>4,153,500,000.00</b>	<b>9,803,970,000.00</b>	<b>7,270,000,000.00</b>	<b>17,073,970,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>654,000,000.00</b>	<b>1,071,000,000.00</b>	<b>1,725,000,000.00</b>	<b>0.00</b>	<b>4,489,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>128,000,000.00</b>	<b>770,000,000.00</b>	<b>898,000,000.00</b>	<b>0.00</b>	<b>898,000,000.00</b>
011100100100	Office of the Executive Chairman	4,500,000.00	770,000,000.00	774,500,000.00	0.00	774,500,000.00
011100100200	Office of the Vice Chairman	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>526,000,000.00</b>	<b>301,000,000.00</b>	<b>827,000,000.00</b>	<b>0.00</b>	<b>3,591,000,000.00</b>
012500100100	Personnel Management Department	526,000,000.00	301,000,000.00	827,000,000.00	2,764,000,000.00	3,591,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>2,287,800,000.00</b>	<b>1,784,000,000.00</b>	<b>4,071,800,000.00</b>	<b>0.00</b>	<b>7,137,800,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>255,000,000.00</b>	<b>243,000,000.00</b>	<b>498,000,000.00</b>	<b>0.00</b>	<b>1,158,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	255,000,000.00	243,000,000.00	498,000,000.00	660,000,000.00	1,158,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>1,721,000,000.00</b>	<b>1,328,000,000.00</b>	<b>3,049,000,000.00</b>	<b>0.00</b>	<b>3,729,000,000.00</b>
022000100100	Finance and Supply Department	1,721,000,000.00	1,328,000,000.00	3,049,000,000.00	680,000,000.00	3,729,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>141,800,000.00</b>	<b>102,000,000.00</b>	<b>243,800,000.00</b>	<b>0.00</b>	<b>1,773,800,000.00</b>
023400100100	Works, Housing and Transport Department	141,800,000.00	102,000,000.00	243,800,000.00	1,530,000,000.00	1,773,800,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>170,000,000.00</b>	<b>111,000,000.00</b>	<b>281,000,000.00</b>	<b>0.00</b>	<b>477,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	170,000,000.00	111,000,000.00	281,000,000.00	196,000,000.00	477,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>2,708,670,000.00</b>	<b>1,298,500,000.00</b>	<b>4,007,170,000.00</b>	<b>0.00</b>	<b>5,447,170,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>2,108,000,000.00</b>	<b>957,500,000.00</b>	<b>3,065,500,000.00</b>	<b>0.00</b>	<b>4,025,500,000.00</b>
051700100100	Education and Social Development Department	308,000,000.00	957,500,000.00	1,265,500,000.00	940,000,000.00	2,205,500,000.00
051700200100	Education LGEA	1,800,000,000.00	0.00	1,800,000,000.00	20,000,000.00	1,820,000,000.00

				Gombe Local Government			2026 Approved Budget - Expenditure by MDA	
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure		
05210000000	Primary Healthcare Department	600,670,000.00	341,000,000.00	941,670,000.00	0.00	1,421,670,000.00		
052100100100	Primary Healthcare Department	600,670,000.00	341,000,000.00	941,670,000.00	480,000,000.00	1,421,670,000.00		

## Gombe Local Government 2026 Approved Budget

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### Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	13,422,800,000.00	8,305,541,795.10	15,430,500,000.00
020000000000	Economic	13,422,800,000.00	8,305,541,795.10	15,430,500,000.00
022000000000	Finance and Supply Department	13,422,800,000.00	8,305,541,795.10	15,430,500,000.00
022000100100	Finance and Supply Department	13,422,800,000.00	8,305,541,795.10	15,430,500,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Recurrent Revenue by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		12,912,800,000.00	8,233,498,656.08	15,120,500,000.00
020000000000	Economic	12,912,800,000.00	8,233,498,656.08	15,120,500,000.00
022000000000	Finance and Supply Department	12,912,800,000.00	8,233,498,656.08	15,120,500,000.00
022000100100	Finance and Supply Department	12,912,800,000.00	8,233,498,656.08	15,120,500,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		510,000,000.00	72,043,139.02	310,000,000.00
020000000000	Economic	510,000,000.00	72,043,139.02	310,000,000.00
022000000000	Finance and Supply Department	510,000,000.00	72,043,139.02	310,000,000.00
022000100100	Finance and Supply Department	510,000,000.00	72,043,139.02	310,000,000.00



## Gombe Local Government 2026 Approved Budget

## 2026 Approved Budget - Revenue by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>13,422,800,000.00</b>	<b>8,305,541,795.10</b>	<b>15,430,500,000.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>12,635,000,000.00</b>	<b>8,049,860,346.97</b>	<b>14,650,000,000.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>12,635,000,000.00</b>	<b>8,049,860,346.97</b>	<b>14,650,000,000.00</b>
<b>110101</b>	<b>STATUTORY ALLOCATION</b>	<b>3,200,000,000.00</b>	<b>3,343,185,348.55</b>	<b>3,500,000,000.00</b>
11010101	Statutory Allocation	3,200,000,000.00	3,343,185,348.55	3,500,000,000.00
<b>110102</b>	<b>SHARE OF VAT</b>	<b>4,000,000,000.00</b>	<b>3,519,137,390.73</b>	<b>4,000,000,000.00</b>
11010201	Share of VAT	4,000,000,000.00	3,519,137,390.73	4,000,000,000.00
<b>110103</b>	<b>OTHER FAAC</b>	<b>5,435,000,000.00</b>	<b>1,187,537,607.69</b>	<b>7,150,000,000.00</b>
11010301	Excess Crude /PPT	50,000,000.00	0.00	50,000,000.00
11010303	Budget Augmentation	150,000,000.00	58,498,310.29	200,000,000.00
11010304	Exchange Rate Gain	3,120,000,000.00	199,582,016.81	2,500,000,000.00
11010308	Stabilization Fund	15,000,000.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	500,000,000.00	220,879,717.18	1,600,000,000.00
11010318	Signature Bonus	1,600,000,000.00	708,577,563.41	2,000,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>277,800,000.00</b>	<b>183,638,309.11</b>	<b>470,500,000.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>277,800,000.00</b>	<b>183,638,309.11</b>	<b>470,500,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>26,300,000.00</b>	<b>12,071,084.00</b>	<b>21,000,000.00</b>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	2,000,000.00	1,505,364.00	2,000,000.00
12020111	BAKE HOUSE LICENCE	4,000,000.00	1,154,046.00	2,000,000.00
12020113	CART LICENCES	2,000,000.00	911,803.00	1,500,000.00
12020115	CATTLE DEALER LICENCES	300,000.00	400,816.00	500,000.00
12020116	DRIED FISH & MEAT LICENCES	4,000,000.00	1,983,005.00	3,500,000.00
12020120	HAWKER'S PERMITS	1,000,000.00	450,756.00	1,000,000.00
12020122	PRODUCE BUYING LICENCES	2,000,000.00	463,402.00	1,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000,000.00	1,252,907.00	2,000,000.00
12020126	HIRING SERVICES	1,000,000.00	450,335.00	1,000,000.00
12020130	LIQUOR LICENCES	1,000,000.00	227,050.00	1,000,000.00
12020159	Bicycle Licence & Hire Permits	1,000,000.00	215,200.00	500,000.00
12020160	Animal Health Certificate Licences	2,000,000.00	300,000.00	1,000,000.00
12020161	Liquor Licences	4,000,000.00	2,756,400.00	4,000,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>66,000,000.00</b>	<b>40,437,955.11</b>	<b>75,500,000.00</b>
12020402	Medical Service Fees/Laboratory Fees	1,000,000.00	513,400.00	500,000.00
12020404	Trade Union Fees /Trade Test Fees	2,000,000.00	460,130.00	1,000,000.00
12020417	Contractors Registration Fees	3,000,000.00	1,564,916.11	2,000,000.00
12020422	Indigene Letter	20,000,000.00	14,296,992.00	20,000,000.00
12020424	Business/Trade Operating Fees	4,000,000.00	858,456.00	1,000,000.00

		Gombe Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	1,000,000.00	256,761.00	1,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	2,000,000.00	469,253.00	1,000,000.00
12020434	Billboard/Advertisement Fees	10,000,000.00	9,801,426.00	12,000,000.00
12020443	Proof/Change of Ownership Certificate Fees	4,000,000.00	1,001,937.00	15,000,000.00
12020444	Agriculture/Veterinary Service Fees	2,000,000.00	288,015.00	1,000,000.00
12020447	Timber, Forest and Charcoal Fees	4,000,000.00	2,165,895.00	3,000,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	3,000,000.00	2,851,550.00	3,000,000.00
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	10,000,000.00	5,909,224.00	15,000,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>3,000,000.00</b>	<b>347,640.00</b>	<b>2,000,000.00</b>
12020501	Court Fines	1,500,000.00	158,840.00	1,000,000.00
12020535	Penalties (General)	1,500,000.00	188,800.00	1,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>12,000,000.00</b>	<b>5,256,478.00</b>	<b>8,500,000.00</b>
12020606	Sales of Forms	2,000,000.00	404,936.00	1,000,000.00
12020609	Sales of Farm Produce	4,000,000.00	542,642.00	500,000.00
12020610	Proceeds From Sales of Goods By Public Auctions	2,000,000.00	420,600.00	2,000,000.00
12020612	Proceeds From Sales of Drugs and Medications	4,000,000.00	3,888,300.00	5,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>165,000,000.00</b>	<b>125,525,152.00</b>	<b>159,000,000.00</b>
12020704	Earnings From the use of Government Vehicles	5,000,000.00	1,260,000.00	1,000,000.00
12020708	Earnings From Agricultural Produce	8,000,000.00	7,180,000.00	7,000,000.00
12020709	Earnings From Tourism/ Cultural/Arts Centres	2,000,000.00	35,000,000.00	1,000,000.00
12020722	Earnings From Commercial Activities	150,000,000.00	82,085,152.00	150,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
12020903	Rent & Premiun on the allocation of land	2,000,000.00	0.00	1,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>
12021102	Dividend Received	500,000.00	0.00	500,000.00
12021103	Other Investment Income	1,000,000.00	0.00	1,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
12021210	Interest on Bank Deposit	2,000,000.00	0.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
13020202	CAPITAL FOREIGN GRANTS	510,000,000.00	72,043,139.02	310,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Revised Budget	Jan to Dec. 2025	2026 Approved Budget
<b>Total Capital Receipts</b>				<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
Commercial & Other Bank Loans	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	0.00	200,000,000.00
ForeignGrants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	50,000,000.00	0.00	50,000,000.00
other Capital receipts	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	60,000,000.00	0.00	60,000,000.00
Receipt of Share of State IGR	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.02	0.00

## Gombe Local Government 2026 Approved Budget

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Revenue and Expenditure by Fund

Code	Fund	Recurent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	<b>Total</b>	<b>15,120,500,000.00</b>	<b>310,000,000.00</b>	<b>15,430,500,000.00</b>	<b>5,650,470,000.00</b>	<b>3,953,500,000.00</b>	<b>200,000,000.00</b>	<b>7,270,000,000.00</b>	<b>17,073,970,000.00</b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>14,650,000,000.00</b>	<b>0.00</b>	<b>14,650,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>01101</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>14,650,000,000.00</b>	<b>0.00</b>	<b>14,650,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
01101	FAAC DIRECT ALLOCATION	14,650,000,000.00	0.00	14,650,000,000.00	0.00	0.00	0.00	0.00	0.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>470,500,000.00</b>	<b>0.00</b>	<b>470,500,000.00</b>	<b>5,650,470,000.00</b>	<b>3,953,500,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>9,803,970,000.00</b>
<b>02101</b>	<b>MAIN ENVELOP</b>	<b>470,500,000.00</b>	<b>0.00</b>	<b>470,500,000.00</b>	<b>5,650,470,000.00</b>	<b>3,953,500,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>9,803,970,000.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	470,500,000.00	0.00	470,500,000.00	5,650,470,000.00	3,953,500,000.00	200,000,000.00	0.00	9,803,970,000.00
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,270,000,000.00</b>	<b>7,270,000,000.00</b>
<b>03101</b>	<b>CDF MAIN</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,270,000,000.00</b>	<b>7,270,000,000.00</b>
03101	CAPITAL DEVELOPMENT FUND	0.00	310,000,000.00	310,000,000.00	0.00	0.00	0.00	7,270,000,000.00	7,270,000,000.00

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### Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>14,449,500,000.00</b>	<b>7,545,971,097.78</b>	<b>17,073,970,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>3,184,000,000.00</b>	<b>1,727,339,834.43</b>	<b>4,489,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>898,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	774,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>3,064,000,000.00</b>	<b>1,727,339,834.43</b>	<b>3,591,000,000.00</b>
012500100100	Personnel Management Department	3,064,000,000.00	1,727,339,834.43	3,591,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>5,845,000,000.00</b>	<b>2,637,760,032.72</b>	<b>7,137,800,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>1,036,000,000.00</b>	<b>679,504,087.57</b>	<b>1,158,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	1,036,000,000.00	679,504,087.57	1,158,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>2,727,000,000.00</b>	<b>1,508,738,754.70</b>	<b>3,729,000,000.00</b>
022000100100	Finance and Supply Department	2,727,000,000.00	1,508,738,754.70	3,729,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>1,805,000,000.00</b>	<b>332,443,141.95</b>	<b>1,773,800,000.00</b>
023400100100	Works, Housing and Transport Department	1,805,000,000.00	332,443,141.95	1,773,800,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>277,000,000.00</b>	<b>117,074,048.50</b>	<b>477,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	277,000,000.00	117,074,048.50	477,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>5,420,500,000.00</b>	<b>3,180,871,230.63</b>	<b>5,447,170,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>3,965,500,000.00</b>	<b>2,522,172,656.30</b>	<b>4,025,500,000.00</b>
051700100100	Education and Social Development Department	2,365,500,000.00	1,058,739,386.57	2,205,500,000.00
051700200100	Education LGEA	1,600,000,000.00	1,463,433,269.73	1,820,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>1,455,000,000.00</b>	<b>658,698,574.33</b>	<b>1,421,670,000.00</b>
052100100100	Primary Healthcare Department	1,455,000,000.00	658,698,574.33	1,421,670,000.00

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### Personnel Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Personnel Expenditure</b>		<b>4,868,500,000.00</b>	<b>3,747,723,615.49</b>	<b>5,650,470,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>643,000,000.00</b>	<b>273,667,977.81</b>	<b>654,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>128,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	4,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>523,000,000.00</b>	<b>273,667,977.81</b>	<b>526,000,000.00</b>
012500100100	Personnel Management Department	523,000,000.00	273,667,977.81	526,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>1,764,500,000.00</b>	<b>1,405,365,856.56</b>	<b>2,287,800,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>171,000,000.00</b>	<b>166,696,111.28</b>	<b>255,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	171,000,000.00	166,696,111.28	255,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>1,328,000,000.00</b>	<b>1,081,504,821.42</b>	<b>1,721,000,000.00</b>
022000100100	Finance and Supply Department	1,328,000,000.00	1,081,504,821.42	1,721,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>95,500,000.00</b>	<b>83,362,858.50</b>	<b>141,800,000.00</b>
023400100100	Works, Housing and Transport Department	95,500,000.00	83,362,858.50	141,800,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>170,000,000.00</b>	<b>73,802,065.36</b>	<b>170,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	170,000,000.00	73,802,065.36	170,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>2,461,000,000.00</b>	<b>2,068,689,781.12</b>	<b>2,708,670,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,855,000,000.00</b>	<b>1,676,688,570.76</b>	<b>2,108,000,000.00</b>
051700100100	Education and Social Development Department	255,000,000.00	213,255,301.03	308,000,000.00
051700200100	Education LGEA	1,600,000,000.00	1,463,433,269.73	1,800,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>606,000,000.00</b>	<b>392,001,210.36</b>	<b>600,670,000.00</b>
052100100100	Primary Healthcare Department	606,000,000.00	392,001,210.36	600,670,000.00

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### Other Non-Debt Recurrent Expenditure by Administrative Class

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Other Non-Debt Recurrent Expenditure</b>		<b>4,066,000,000.00</b>	<b>2,381,033,351.58</b>	<b>3,953,500,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>711,000,000.00</b>	<b>501,829,972.61</b>	<b>1,071,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>0.00</b>	<b>0.00</b>	<b>770,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	770,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>711,000,000.00</b>	<b>501,829,972.61</b>	<b>301,000,000.00</b>
012500100100	Personnel Management Department	711,000,000.00	501,829,972.61	301,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>1,680,500,000.00</b>	<b>942,550,931.67</b>	<b>1,584,000,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>705,000,000.00</b>	<b>503,977,067.20</b>	<b>243,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	705,000,000.00	503,977,067.20	243,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>779,000,000.00</b>	<b>364,422,690.43</b>	<b>1,128,000,000.00</b>
022000100100	Finance and Supply Department	779,000,000.00	364,422,690.43	1,128,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>99,500,000.00</b>	<b>30,879,190.90</b>	<b>102,000,000.00</b>
023400100100	Works, Housing and Transport Department	99,500,000.00	30,879,190.90	102,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>97,000,000.00</b>	<b>43,271,983.14</b>	<b>111,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	97,000,000.00	43,271,983.14	111,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,674,500,000.00</b>	<b>936,652,447.30</b>	<b>1,298,500,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,333,500,000.00</b>	<b>821,819,085.54</b>	<b>957,500,000.00</b>
051700100100	Education and Social Development Department	1,333,500,000.00	821,819,085.54	957,500,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>341,000,000.00</b>	<b>114,833,361.76</b>	<b>341,000,000.00</b>
052100100100	Primary Healthcare Department	341,000,000.00	114,833,361.76	341,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Debt Service Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Debt Service Expenditure		120,000,000.00	62,811,242.85	200,000,000.00
020000000000	Economic	120,000,000.00	62,811,242.85	200,000,000.00
022000000000	Finance and Supply Department	120,000,000.00	62,811,242.85	200,000,000.00
022000100100	Finance and Supply Department	120,000,000.00	62,811,242.85	200,000,000.00



## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Capital Expenditure</b>		<b>5,395,000,000.00</b>	<b>1,354,402,887.86</b>	<b>7,270,000,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>1,830,000,000.00</b>	<b>951,841,884.01</b>	<b>2,764,000,000.00</b>
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>1,830,000,000.00</b>	<b>951,841,884.01</b>	<b>2,764,000,000.00</b>
012500100100	Personnel Management Department	1,830,000,000.00	951,841,884.01	2,764,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>2,280,000,000.00</b>	<b>227,032,001.64</b>	<b>3,066,000,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>160,000,000.00</b>	<b>8,830,909.09</b>	<b>660,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	160,000,000.00	8,830,909.09	660,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>680,000,000.00</b>
022000100100	Finance and Supply Department	500,000,000.00	0.00	680,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>1,610,000,000.00</b>	<b>218,201,092.55</b>	<b>1,530,000,000.00</b>
023400100100	Works, Housing and Transport Department	1,610,000,000.00	218,201,092.55	1,530,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>196,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	10,000,000.00	0.00	196,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,285,000,000.00</b>	<b>175,529,002.21</b>	<b>1,440,000,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>777,000,000.00</b>	<b>23,665,000.00</b>	<b>960,000,000.00</b>
051700100100	Education and Social Development Department	777,000,000.00	23,665,000.00	940,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>508,000,000.00</b>	<b>151,864,002.21</b>	<b>480,000,000.00</b>
052100100100	Primary Healthcare Department	508,000,000.00	151,864,002.21	480,000,000.00

## Gombe Local Government 2026 Approved Budget

## 2026 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>14,449,500,000.00</b>	<b>7,545,971,097.78</b>	<b>17,073,970,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,868,500,000.00</b>	<b>3,747,723,615.49</b>	<b>5,650,470,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,964,000,000.00</b>	<b>2,336,050,904.10</b>	<b>3,259,500,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2,964,000,000.00</b>	<b>2,336,050,904.10</b>	<b>3,259,500,000.00</b>
21010101	Salary	2,664,000,000.00	2,216,427,539.50	2,970,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	40,000,000.00	33,263,364.60	39,500,000.00
21010104	Wages - Casual Workers	260,000,000.00	86,360,000.00	250,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>704,500,000.00</b>	<b>478,529,636.49</b>	<b>790,970,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>704,500,000.00</b>	<b>478,529,636.49</b>	<b>790,970,000.00</b>
21020107	Housing/Rent Allowance	65,000,000.00	52,610,288.55	85,200,000.00
21020108	Transport Allowance	42,100,000.00	31,461,473.88	60,150,000.00
21020109	Utility Allowance	36,050,000.00	25,745,347.04	51,060,000.00
21020110	Meal Subsidy Allowance	32,550,000.00	24,408,760.74	48,060,000.00
21020111	Leave Allowance	46,800,000.00	37,504,152.91	56,000,000.00
21020112	Domestic Staff Allowance	5,000,000.00	5,646,723.06	10,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	4,317,912.62	10,500,000.00
21020115	Hazard Allowance	10,000,000.00	3,081,091.09	10,000,000.00
21020117	Other Allowances	387,000,000.00	293,753,886.60	460,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>1,200,000,000.00</b>	<b>933,143,074.90</b>	<b>1,600,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>1,200,000,000.00</b>	<b>933,143,074.90</b>	<b>1,600,000,000.00</b>
21030102	Pension CRFC	1,150,000,000.00	933,143,074.90	1,500,000,000.00
21030105	Pension Arrears	50,000,000.00	0.00	100,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,186,000,000.00</b>	<b>2,443,844,594.43</b>	<b>4,153,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,341,000,000.00</b>	<b>1,409,781,848.99</b>	<b>2,508,500,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>247,500,000.00</b>	<b>179,339,307.79</b>	<b>287,500,000.00</b>
22020101	Local Travel and Transport - Training	177,000,000.00	166,218,307.79	78,000,000.00
22020102	Local Travel and Transport - Others	20,500,000.00	10,780,000.00	169,500,000.00
22020104	International Transport and Travels - Others	50,000,000.00	2,341,000.00	40,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>16,000,000.00</b>	<b>0.00</b>	<b>16,000,000.00</b>
22020201	Electricity Charges	15,000,000.00	0.00	15,000,000.00
22020205	Water Rates	1,000,000.00	0.00	1,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>679,000,000.00</b>	<b>520,862,562.57</b>	<b>257,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	10,000,000.00	8,100,000.00	15,000,000.00
22020305	Printing of Non security Documents	5,000,000.00	1,000,000.00	5,000,000.00
22020306	Printing of Security Documents	50,000,000.00	41,634,511.25	70,000,000.00
22020307	Drugs & Medical Supplies	35,000,000.00	15,500,000.00	45,000,000.00
22020310	Teaching Aids/Materials Supplies	4,000,000.00	300,000.00	2,000,000.00

		Gombe Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22020311	Food Stuff/Catering Materials Supplies	2,000,000.00	0.00	2,000,000.00
22020313	Accessories/Materials/Supplies General	560,000,000.00	443,881,818.18	105,000,000.00
22020314	Printing/Publications General	3,000,000.00	1,500,000.00	3,000,000.00
22020315	Supplies of COVID-19 PPE	10,000,000.00	8,946,233.14	10,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>122,500,000.00</b>	<b>49,886,850.00</b>	<b>132,000,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	0.00	5,000,000.00
22020402	Maintenance of Office Furniture	1,500,000.00	0.00	2,000,000.00
22020404	Maintenance of Office/ IT Equipments	5,000,000.00	2,000,000.00	5,000,000.00
22020405	Maintenance of Plants and Generators	5,000,000.00	0.00	2,000,000.00
22020406	Other Maintenance Services	37,000,000.00	12,961,800.00	41,000,000.00
22020411	Maintenance of Communication Equipments	1,000,000.00	0.00	2,000,000.00
22020412	Maintenance of Markets/Public Places	20,000,000.00	13,450,000.00	20,000,000.00
22020413	Minor Road Maintenance	10,000,000.00	300,000.00	5,000,000.00
22020414	Maintenance of Office/Residential Buildings	20,000,000.00	13,929,300.00	30,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	7,245,750.00	20,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>50,000,000.00</b>	<b>22,573,414.92</b>	<b>50,000,000.00</b>
22020501	Local Training	50,000,000.00	22,573,414.92	50,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>521,000,000.00</b>	<b>298,856,722.88</b>	<b>941,000,000.00</b>
22020601	Security Services	300,000,000.00	231,932,941.16	600,000,000.00
22020602	Office Rent	10,000,000.00	1,600,000.00	10,000,000.00
22020603	Residential Rent	10,000,000.00	3,500,000.00	10,000,000.00
22020605	Cleaning and Fumigation Services	15,000,000.00	12,000,000.00	20,000,000.00
22020614	Other Services General	186,000,000.00	49,823,781.72	301,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>219,000,000.00</b>	<b>62,231,096.12</b>	<b>285,000,000.00</b>
22020701	Financial Consulting	127,000,000.00	11,232,055.62	230,000,000.00
22020703	Legal Services	10,000,000.00	0.00	10,000,000.00
22020704	Engineering Services	2,000,000.00	0.00	2,000,000.00
22020705	Architectural Services	5,000,000.00	0.00	3,000,000.00
22020799	Other Consultancy Services	75,000,000.00	50,999,040.50	40,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,000,000.00</b>	<b>800,000.00</b>	<b>5,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	3,000,000.00	800,000.00	3,000,000.00
22020802	Other Transport Equipment Fuel Cost	1,000,000.00	0.00	1,000,000.00
22020803	Plant/Generator fuel Cost	2,000,000.00	0.00	1,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>10,000,000.00</b>	<b>863,636.36</b>	<b>15,000,000.00</b>
22020901	Bank Charges (Other Than Interest)	10,000,000.00	863,636.36	15,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>470,000,000.00</b>	<b>274,368,258.35</b>	<b>520,000,000.00</b>
22021001	Entertainment & Hospitality	20,000,000.00	2,016,500.00	20,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	41,554,545.96	60,000,000.00
22021003	Publicity & Advertisements/Awareness	33,000,000.00	21,980,000.00	50,000,000.00
22021004	Medical Expenses Locally and Internationally	50,000,000.00	2,875,000.00	50,000,000.00

		Gombe Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22021007	Welfare Packages	150,000,000.00	132,154,866.94	160,000,000.00
22021009	Sporting Services	5,000,000.00	2,500,000.00	10,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	33,084,545.45	50,000,000.00
22021016	Monitoring & Evaluation	5,000,000.00	0.00	3,000,000.00
22021023	Contingencies Recurrent	97,000,000.00	38,202,800.00	117,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,475,000,000.00</b>	<b>831,482,143.87</b>	<b>1,285,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,475,000,000.00</b>	<b>831,482,143.87</b>	<b>1,285,000,000.00</b>
22040103	Grant To Local Governments -Current	70,000,000.00	42,559,651.22	100,000,000.00
22040109	Grant to Communities/NGO's/Unions	100,000,000.00	39,544,093.16	100,000,000.00
22040110	Contribution to Higher Institutions	800,000,000.00	482,468,039.45	400,000,000.00
22040112	Contribution to Gombe Health Equity Fund	120,000,000.00	81,742,361.76	120,000,000.00
22040114	Contribution to Local Governmnet Service Commission	15,000,000.00	8,985,816.60	15,000,000.00
22040116	Contribution to Auditor General to Local Government	100,000,000.00	69,320,454.59	100,000,000.00
22040117	Contribution to Traditional Councils	40,000,000.00	25,800,000.00	40,000,000.00
22040118	Contributions for Ministry for LGA Bureau	60,000,000.00	37,894,368.98	60,000,000.00
22040119	Contribution to Agric Activities	100,000,000.00	40,976,449.02	100,000,000.00
22040121	Counterpart funding and Intervention	70,000,000.00	2,190,909.09	50,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>250,000,000.00</b>	<b>139,769,358.72</b>	<b>160,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>250,000,000.00</b>	<b>139,769,358.72</b>	<b>160,000,000.00</b>
22050102	Meal Subsidy to Government Schools	50,000,000.00	0.00	30,000,000.00
22050103	Health Subsidies	30,000,000.00	10,550,000.00	30,000,000.00
22050104	Education Subsidy	170,000,000.00	129,219,358.72	100,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>120,000,000.00</b>	<b>62,811,242.85</b>	<b>200,000,000.00</b>
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>120,000,000.00</b>	<b>62,811,242.85</b>	<b>200,000,000.00</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	120,000,000.00	62,811,242.85	200,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>5,395,000,000.00</b>	<b>1,354,402,887.86</b>	<b>7,270,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>850,000,000.00</b>	<b>67,058,233.14</b>	<b>2,044,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>850,000,000.00</b>	<b>67,058,233.14</b>	<b>2,044,000,000.00</b>
23010101	Purchase/Acquisition of Land	50,000,000.00	12,000,000.00	150,000,000.00
23010104	Purchase of Motor Cycles	20,000,000.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	250,000,000.00	0.00	300,000,000.00
23010106	Purchase of Vans	50,000,000.00	0.00	0.00
23010107	Purchase of Trucks	30,000,000.00	0.00	30,000,000.00
23010108	Purchase of Buses	80,000,000.00	0.00	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	100,000,000.00	0.00	300,000,000.00
23010122	Purchase of Health/Medical Equipment	100,000,000.00	31,393,233.14	80,000,000.00
23010127	Purchase Agricultural Equipment	80,000,000.00	0.00	80,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
23010142	Purchase of General Items	90,000,000.00	23,665,000.00	190,000,000.00

		Gombe Local Government	2026 Approved Budget - Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	3,465,000,000.00	1,206,053,754.72	3,640,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,465,000,000.00	1,206,053,754.72	3,640,000,000.00
23020101	Construction/Provision of office Buildings	210,000,000.00	108,883,613.91	110,000,000.00
23020102	Construction/Provision of Residential Buildings	900,000,000.00	828,558,270.10	400,000,000.00
23020104	Construction/Provision of Housing	1,050,000,000.00	0.00	1,500,000,000.00
23020105	Construction/Provision of Water Facilities	90,000,000.00	0.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	138,000,000.00	87,225,769.07	250,000,000.00
23020107	Construction/Provision of Public Schools	100,000,000.00	0.00	350,000,000.00
23020113	Construction/Provision of Agricultural Facilities	50,000,000.00	2,330,909.09	50,000,000.00
23020114	Construction/Provision of Roads	250,000,000.00	175,400,192.55	250,000,000.00
23020116	Construction/ Provision of Water Ways	70,000,000.00	3,655,000.00	70,000,000.00
23020119	Construction/ Provision of Recreational Facilities	347,000,000.00	0.00	160,000,000.00
23020124	Construction of Markets/Parks	260,000,000.00	0.00	500,000,000.00
2303	REHABILITATION / REPAIRS	970,000,000.00	74,790,900.00	670,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	970,000,000.00	74,790,900.00	670,000,000.00
23030101	Rehabilitation/Repairs of Residential Building	30,000,000.00	0.00	30,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	0.00	10,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	150,000,000.00	0.00	150,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	200,000,000.00	0.00	100,000,000.00
23030121	Rehabilitation/Repairs of office Building	170,000,000.00	41,545,900.00	200,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	290,000,000.00	0.00	180,000,000.00
23030126	Rehabilitation/Repairs of Cementries	120,000,000.00	33,245,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000.00	6,500,000.00	226,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000.00	6,500,000.00	226,000,000.00
23040101	Tree Planting	30,000,000.00	6,500,000.00	30,000,000.00
23040106	Enviromental Sanitation	10,000,000.00	0.00	196,000,000.00
2305	OTHER CAPITAL PROJECTS	70,000,000.00	0.00	690,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,000,000.00	0.00	690,000,000.00
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00
23050108	Other Non Tangible Assets	70,000,000.00	0.00	170,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00

# Gombe Local Government 2026 Approved Budget

Gombe Local Government

## Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>14,449,500,000.00</b>	<b>7,545,971,097.78</b>	<b>17,073,970,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>2,931,000,000.00</b>	<b>1,378,239,530.22</b>	<b>4,004,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,197,000,000.00</b>	<b>539,930,336.95</b>	<b>2,377,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	0.00	878,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,147,000,000.00	539,930,336.95	1,499,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,614,000,000.00</b>	<b>775,497,950.42</b>	<b>1,427,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	1,564,000,000.00	775,497,950.42	1,377,000,000.00
70133	OTHER GENERAL SERVICES	50,000,000.00	0.00	50,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>120,000,000.00</b>	<b>62,811,242.85</b>	<b>200,000,000.00</b>
70171	PUBLIC DEBT TRANSACTIONS	120,000,000.00	62,811,242.85	200,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>110,000,000.00</b>	<b>0.00</b>	<b>824,000,000.00</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
70311	POLICE SERVICES	40,000,000.00	0.00	10,000,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
70321	FIRE PROTECTION SERVICES	50,000,000.00	0.00	0.00
<b>7035</b>	<b>R &amp; D PUBLIC ORDER AND SAFETY</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
70351	R&D PUBLIC ORDER AND SAFETY	20,000,000.00	0.00	50,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>0.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>2,548,000,000.00</b>	<b>981,146,329.52</b>	<b>2,761,800,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>600,000,000.00</b>	<b>12,000,000.00</b>	<b>830,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	600,000,000.00	12,000,000.00	830,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,036,000,000.00</b>	<b>679,504,087.57</b>	<b>1,158,000,000.00</b>
70421	AGRICULTURE	1,036,000,000.00	679,504,087.57	1,158,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>565,000,000.00</b>	<b>289,642,241.95</b>	<b>613,800,000.00</b>
70451	ROAD TRANSPORT	565,000,000.00	289,642,241.95	613,800,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>347,000,000.00</b>	<b>0.00</b>	<b>160,000,000.00</b>
70473	TOURISM	347,000,000.00	0.00	160,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>200,000,000.00</b>	<b>36,900,000.00</b>	<b>266,000,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>120,000,000.00</b>	<b>33,245,000.00</b>	<b>0.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	120,000,000.00	33,245,000.00	0.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>80,000,000.00</b>	<b>3,655,000.00</b>	<b>266,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	3,655,000.00	266,000,000.00

		Gombe Local Government	2026 Approved Budget - Total Expenditure by Functional Classification	
Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
706	Housing and Community Amenities	457,000,000.00	117,074,048.50	471,000,000.00
7062	COMMUNITY DEVELOPMENT	60,000,000.00	0.00	150,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	0.00	150,000,000.00
7063	WATER SUPPLY	397,000,000.00	117,074,048.50	321,000,000.00
70631	WATER SUPPLY	397,000,000.00	117,074,048.50	321,000,000.00
707	Health	1,185,000,000.00	625,453,574.33	1,271,670,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	50,000,000.00	0.00	30,000,000.00
70711	PHARMACEUTICAL PRODUCTS	30,000,000.00	0.00	30,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	20,000,000.00	0.00	0.00
7074	PUBLIC HEALTH SERVICES	1,135,000,000.00	625,453,574.33	1,241,670,000.00
70741	PUBLIC HEALTH SERVICES	1,135,000,000.00	625,453,574.33	1,241,670,000.00
708	Recreation, Culture and Religion	1,120,000,000.00	937,441,884.01	1,000,000,000.00
7082	CULTURAL SERVICES	1,120,000,000.00	937,441,884.01	1,000,000,000.00
70821	CULTURAL SERVICES	1,120,000,000.00	937,441,884.01	1,000,000,000.00
709	Education	3,578,500,000.00	2,522,172,656.30	3,725,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,125,000,000.00	1,676,688,570.76	2,548,000,000.00
70912	PRIMARY EDUCATION	2,125,000,000.00	1,676,688,570.76	2,548,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,363,500,000.00	821,819,085.54	987,500,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,363,500,000.00	821,819,085.54	987,500,000.00
710	Social Protection	2,320,000,000.00	947,543,074.90	2,750,000,000.00
7102	OLD AGE	1,150,000,000.00	933,143,074.90	1,500,000,000.00
71021	OLD AGE	1,150,000,000.00	933,143,074.90	1,500,000,000.00
7105	UNEMPLOYMENT	10,000,000.00	0.00	20,000,000.00
71051	UNEMPLOYMENT	10,000,000.00	0.00	20,000,000.00
7106	HOUSING	1,160,000,000.00	14,400,000.00	1,230,000,000.00
71061	HOUSING	1,160,000,000.00	14,400,000.00	1,230,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>4,868,500,000.00</b>	<b>3,747,723,615.49</b>	<b>5,650,470,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>701,000,000.00</b>	<b>422,029,724.33</b>	<b>755,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>178,000,000.00</b>	<b>148,361,746.52</b>	<b>229,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	8,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	178,000,000.00	148,361,746.52	221,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>523,000,000.00</b>	<b>273,667,977.81</b>	<b>526,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	523,000,000.00	273,667,977.81	526,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>386,500,000.00</b>	<b>250,058,969.78</b>	<b>516,800,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>171,000,000.00</b>	<b>166,696,111.28</b>	<b>255,000,000.00</b>
70421	AGRICULTURE	171,000,000.00	166,696,111.28	255,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>215,500,000.00</b>	<b>83,362,858.50</b>	<b>261,800,000.00</b>
70451	ROAD TRANSPORT	215,500,000.00	83,362,858.50	261,800,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>170,000,000.00</b>	<b>73,802,065.36</b>	<b>170,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>170,000,000.00</b>	<b>73,802,065.36</b>	<b>170,000,000.00</b>
70631	WATER SUPPLY	170,000,000.00	73,802,065.36	170,000,000.00
<b>707</b>	<b>Health</b>	<b>606,000,000.00</b>	<b>392,001,210.36</b>	<b>600,670,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>606,000,000.00</b>	<b>392,001,210.36</b>	<b>600,670,000.00</b>
70741	PUBLIC HEALTH SERVICES	606,000,000.00	392,001,210.36	600,670,000.00
<b>709</b>	<b>Education</b>	<b>1,855,000,000.00</b>	<b>1,676,688,570.76</b>	<b>2,108,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,825,000,000.00</b>	<b>1,676,688,570.76</b>	<b>2,078,000,000.00</b>
70912	PRIMARY EDUCATION	1,825,000,000.00	1,676,688,570.76	2,078,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	30,000,000.00	0.00	30,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>1,150,000,000.00</b>	<b>933,143,074.90</b>	<b>1,500,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>1,150,000,000.00</b>	<b>933,143,074.90</b>	<b>1,500,000,000.00</b>
71021	OLD AGE	1,150,000,000.00	933,143,074.90	1,500,000,000.00



## Gombe Local Government 2026 Approved Budget

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### Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Other Non-Debt Recurrent Expenditure</b>		<b>4,066,000,000.00</b>	<b>2,381,033,351.58</b>	<b>3,953,500,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>1,490,000,000.00</b>	<b>866,252,663.04</b>	<b>2,199,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>779,000,000.00</b>	<b>364,422,690.43</b>	<b>1,898,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	770,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	779,000,000.00	364,422,690.43	1,128,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>711,000,000.00</b>	<b>501,829,972.61</b>	<b>301,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	711,000,000.00	501,829,972.61	301,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>804,500,000.00</b>	<b>534,856,258.10</b>	<b>345,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>705,000,000.00</b>	<b>503,977,067.20</b>	<b>243,000,000.00</b>
70421	AGRICULTURE	705,000,000.00	503,977,067.20	243,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>99,500,000.00</b>	<b>30,879,190.90</b>	<b>102,000,000.00</b>
70451	ROAD TRANSPORT	99,500,000.00	30,879,190.90	102,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>97,000,000.00</b>	<b>43,271,983.14</b>	<b>111,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>97,000,000.00</b>	<b>43,271,983.14</b>	<b>111,000,000.00</b>
70631	WATER SUPPLY	97,000,000.00	43,271,983.14	111,000,000.00
<b>707</b>	<b>Health</b>	<b>341,000,000.00</b>	<b>114,833,361.76</b>	<b>341,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>341,000,000.00</b>	<b>114,833,361.76</b>	<b>341,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	341,000,000.00	114,833,361.76	341,000,000.00
<b>709</b>	<b>Education</b>	<b>1,333,500,000.00</b>	<b>821,819,085.54</b>	<b>957,500,000.00</b>
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>1,333,500,000.00</b>	<b>821,819,085.54</b>	<b>957,500,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	1,333,500,000.00	821,819,085.54	957,500,000.00

## Gombe Local Government 2026 Approved Budget

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### Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	120,000,000.00	62,811,242.85	200,000,000.00
701	General Public Service	120,000,000.00	62,811,242.85	200,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	120,000,000.00	62,811,242.85	200,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	120,000,000.00	62,811,242.85	200,000,000.00

# Gombe Local Government 2026 Approved Budget

Gombe Local Government

## Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	<b>Total Capital Expenditure</b>	<b>5,395,000,000.00</b>	<b>1,354,402,887.86</b>	<b>7,270,000,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>620,000,000.00</b>	<b>27,145,900.00</b>	<b>850,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>240,000,000.00</b>	<b>27,145,900.00</b>	<b>250,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	0.00	100,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	190,000,000.00	27,145,900.00	150,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>380,000,000.00</b>	<b>0.00</b>	<b>600,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	330,000,000.00	0.00	550,000,000.00
70133	OTHER GENERAL SERVICES	50,000,000.00	0.00	50,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>110,000,000.00</b>	<b>0.00</b>	<b>824,000,000.00</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
70311	POLICE SERVICES	40,000,000.00	0.00	10,000,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
70321	FIRE PROTECTION SERVICES	50,000,000.00	0.00	0.00
<b>7035</b>	<b>R &amp; D PUBLIC ORDER AND SAFETY</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
70351	R&D PUBLIC ORDER AND SAFETY	20,000,000.00	0.00	50,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>0.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>1,357,000,000.00</b>	<b>196,231,101.64</b>	<b>1,900,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>600,000,000.00</b>	<b>12,000,000.00</b>	<b>830,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	600,000,000.00	12,000,000.00	830,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>160,000,000.00</b>	<b>8,830,909.09</b>	<b>660,000,000.00</b>
70421	AGRICULTURE	160,000,000.00	8,830,909.09	660,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>250,000,000.00</b>	<b>175,400,192.55</b>	<b>250,000,000.00</b>
70451	ROAD TRANSPORT	250,000,000.00	175,400,192.55	250,000,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>347,000,000.00</b>	<b>0.00</b>	<b>160,000,000.00</b>
70473	TOURISM	347,000,000.00	0.00	160,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>200,000,000.00</b>	<b>36,900,000.00</b>	<b>266,000,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>120,000,000.00</b>	<b>33,245,000.00</b>	<b>0.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	120,000,000.00	33,245,000.00	0.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>80,000,000.00</b>	<b>3,655,000.00</b>	<b>266,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	3,655,000.00	266,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>190,000,000.00</b>	<b>0.00</b>	<b>190,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	60,000,000.00	0.00	150,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
<b>7063</b>	<b>WATER SUPPLY</b>	<b>130,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>
70631	WATER SUPPLY	130,000,000.00	0.00	40,000,000.00
<b>707</b>	<b>Health</b>	<b>238,000,000.00</b>	<b>118,619,002.21</b>	<b>330,000,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	30,000,000.00	0.00	30,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	20,000,000.00	0.00	0.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>188,000,000.00</b>	<b>118,619,002.21</b>	<b>300,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	188,000,000.00	118,619,002.21	300,000,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,120,000,000.00</b>	<b>937,441,884.01</b>	<b>1,000,000,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>1,120,000,000.00</b>	<b>937,441,884.01</b>	<b>1,000,000,000.00</b>
70821	CULTURAL SERVICES	1,120,000,000.00	937,441,884.01	1,000,000,000.00
<b>709</b>	<b>Education</b>	<b>390,000,000.00</b>	<b>23,665,000.00</b>	<b>660,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>300,000,000.00</b>	<b>0.00</b>	<b>470,000,000.00</b>
70912	PRIMARY EDUCATION	300,000,000.00	0.00	470,000,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>90,000,000.00</b>	<b>23,665,000.00</b>	<b>190,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>1,170,000,000.00</b>	<b>14,400,000.00</b>	<b>1,250,000,000.00</b>
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
71051	UNEMPLOYMENT	10,000,000.00	0.00	20,000,000.00
<b>7106</b>	<b>HOUSING</b>	<b>1,160,000,000.00</b>	<b>14,400,000.00</b>	<b>1,230,000,000.00</b>
71061	HOUSING	1,160,000,000.00	14,400,000.00	1,230,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	14,449,500,000.00	7,545,971,097.78	17,073,970,000.00
2152	GOMBE CENTRAL	14,449,500,000.00	7,545,971,097.78	17,073,970,000.00
215206	GOMBE	14,449,500,000.00	7,545,971,097.78	17,073,970,000.00
21520698	LG Wide	14,449,500,000.00	7,545,971,097.78	17,073,970,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		4,868,500,000.00	3,747,723,615.49	5,650,470,000.00
2152	GOMBE CENTRAL	4,868,500,000.00	3,747,723,615.49	5,650,470,000.00
215206	GOMBE	4,868,500,000.00	3,747,723,615.49	5,650,470,000.00
21520698	LG Wide	4,868,500,000.00	3,747,723,615.49	5,650,470,000.00

## Gombe Local Government 2026 Approved Budget

### Gombe Local Government

#### Other Non-Debt Recurrent Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Other Non Debt Expenditure	4,066,000,000.00	2,381,033,351.58	3,953,500,000.00
2152	GOMBE CENTRAL	4,066,000,000.00	2,381,033,351.58	3,953,500,000.00
215206	GOMBE	4,066,000,000.00	2,381,033,351.58	3,953,500,000.00
21520698	LG Wide	4,066,000,000.00	2,381,033,351.58	3,953,500,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	120,000,000.00	62,811,242.85	200,000,000.00
2152	GOMBE CENTRAL	120,000,000.00	62,811,242.85	200,000,000.00
215206	GOMBE	120,000,000.00	62,811,242.85	200,000,000.00
21520698	LG Wide	120,000,000.00	62,811,242.85	200,000,000.00



## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		5,395,000,000.00	1,354,402,887.86	7,270,000,000.00
2152	GOMBE CENTRAL	5,395,000,000.00	1,354,402,887.86	7,270,000,000.00
215206	GOMBE	5,395,000,000.00	1,354,402,887.86	7,270,000,000.00
21520698	LG Wide	5,395,000,000.00	1,354,402,887.86	7,270,000,000.00

**Gombe Local Government 2026 Approved Budget**

Gombe Local Government

**Total Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Expenditure by Programme (Sector, Objectives)</b>		<b>14,449,500,000.00</b>	<b>7,545,971,097.78</b>	<b>17,073,970,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>1,036,000,000.00</b>	<b>679,504,087.57</b>	<b>1,158,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>876,000,000.00</b>	<b>670,673,178.48</b>	<b>498,000,000.00</b>
010102	Agriculture sector coordination mechanisms	876,000,000.00	670,673,178.48	498,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>80,000,000.00</b>	<b>8,830,909.09</b>	<b>580,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	80,000,000.00	8,830,909.09	80,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	80,000,000.00	0.00	80,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,130,000,000.00</b>	<b>937,441,884.01</b>	<b>1,210,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>1,130,000,000.00</b>	<b>937,441,884.01</b>	<b>1,210,000,000.00</b>
021001	Societal Re-orientation - General	1,130,000,000.00	937,441,884.01	1,210,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>70,000,000.00</b>	<b>10,470,000.00</b>	<b>70,000,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>70,000,000.00</b>	<b>10,470,000.00</b>	<b>70,000,000.00</b>
031001	Poverty Alleviation - General	70,000,000.00	10,470,000.00	70,000,000.00
<b>04</b>	<b>Health</b>	<b>1,215,000,000.00</b>	<b>617,928,574.33</b>	<b>1,321,670,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>827,000,000.00</b>	<b>499,309,572.12</b>	<b>841,670,000.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	486,000,000.00	384,476,210.36	500,670,000.00
040103	Health sector coordination mechanisms	341,000,000.00	114,833,361.76	341,000,000.00
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
040302	Child health	20,000,000.00	0.00	0.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>338,000,000.00</b>	<b>118,619,002.21</b>	<b>450,000,000.00</b>
040501	Functional health facilities	338,000,000.00	118,619,002.21	450,000,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
040601	Sustainable drug supply	30,000,000.00	0.00	30,000,000.00
<b>05</b>	<b>Education</b>	<b>3,805,500,000.00</b>	<b>2,511,702,656.30</b>	<b>3,725,500,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>3,158,500,000.00</b>	<b>2,498,507,656.30</b>	<b>3,035,500,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,825,000,000.00	1,676,688,570.76	2,078,000,000.00
050103	Education sector coordination mechanisms	1,333,500,000.00	821,819,085.54	957,500,000.00
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>187,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
050305	Girls/Boys child education	187,000,000.00	0.00	0.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>150,000,000.00</b>	<b>13,195,000.00</b>	<b>200,000,000.00</b>
050401	All levels of education quality assurance	100,000,000.00	0.00	100,000,000.00
050402	Instructional and learning materials	50,000,000.00	13,195,000.00	100,000,000.00

		Gombe Local Government	2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)	
Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
0505	Adequate infrastructure at all levels	310,000,000.00	0.00	470,000,000.00
050501	Schools' infrastructure construction and rehabilitation	310,000,000.00	0.00	470,000,000.00
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
06	Housing and Urban Development	660,000,000.00	12,000,000.00	890,000,000.00
0610	Housing and Urban Development - General	660,000,000.00	12,000,000.00	890,000,000.00
061001	Housing and Urban Development - General	660,000,000.00	12,000,000.00	890,000,000.00
07	Gender	60,000,000.00	0.00	75,000,000.00
0710	Gender - General	60,000,000.00	0.00	75,000,000.00
071001	Gender - General	60,000,000.00	0.00	75,000,000.00
08	Youth	0.00	0.00	75,000,000.00
0810	Youth - General	0.00	0.00	75,000,000.00
081001	Youth - General	0.00	0.00	75,000,000.00
09	Environmental Improvement	130,000,000.00	33,245,000.00	196,000,000.00
0910	Environmental Improvement - General	130,000,000.00	33,245,000.00	196,000,000.00
091001	Environmental Improvement - General	130,000,000.00	33,245,000.00	196,000,000.00
10	Water Resources and Rural Development	357,000,000.00	117,074,048.50	281,000,000.00
1010	Water Resources and Rural Deve - General	357,000,000.00	117,074,048.50	281,000,000.00
101001	Water Resources and Rural Deve - General	357,000,000.00	117,074,048.50	281,000,000.00
13	Reform of Government and Governance	5,351,000,000.00	2,333,307,605.12	7,338,000,000.00
1310	Reform of Government and Governance - General	5,351,000,000.00	2,333,307,605.12	7,338,000,000.00
131001	Reform of Government and Governance - General	5,351,000,000.00	2,333,307,605.12	7,338,000,000.00
14	Power	0.00	0.00	50,000,000.00
1410	Power - General	0.00	0.00	50,000,000.00
141001	Power - General	0.00	0.00	50,000,000.00
16	Water	70,000,000.00	3,655,000.00	70,000,000.00
1610	Water Ways - General	70,000,000.00	3,655,000.00	70,000,000.00
161001	Water Ways - General	70,000,000.00	3,655,000.00	70,000,000.00
17	Road	565,000,000.00	289,642,241.95	613,800,000.00
1710	Road - General	565,000,000.00	289,642,241.95	613,800,000.00
171001	Road - General	565,000,000.00	289,642,241.95	613,800,000.00

**Gombe Local Government 2026 Approved Budget**

Gombe Local Government

**Personnel Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Personnel by Programme (Sector, Objectives)</b>		<b>4,868,500,000.00</b>	<b>3,747,723,615.49</b>	<b>5,650,470,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>171,000,000.00</b>	<b>166,696,111.28</b>	<b>255,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>171,000,000.00</b>	<b>166,696,111.28</b>	<b>255,000,000.00</b>
010102	Agriculture sector coordination mechanisms	171,000,000.00	166,696,111.28	255,000,000.00
<b>04</b>	<b>Health</b>	<b>486,000,000.00</b>	<b>384,476,210.36</b>	<b>500,670,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>486,000,000.00</b>	<b>384,476,210.36</b>	<b>500,670,000.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	486,000,000.00	384,476,210.36	500,670,000.00
<b>05</b>	<b>Education</b>	<b>1,825,000,000.00</b>	<b>1,676,688,570.76</b>	<b>2,078,000,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,825,000,000.00</b>	<b>1,676,688,570.76</b>	<b>2,078,000,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,825,000,000.00	1,676,688,570.76	2,078,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>170,000,000.00</b>	<b>73,802,065.36</b>	<b>170,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>170,000,000.00</b>	<b>73,802,065.36</b>	<b>170,000,000.00</b>
101001	Water Resources and Rural Deve - General	170,000,000.00	73,802,065.36	170,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>2,001,000,000.00</b>	<b>1,362,697,799.23</b>	<b>2,385,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>2,001,000,000.00</b>	<b>1,362,697,799.23</b>	<b>2,385,000,000.00</b>
131001	Reform of Government and Governance - General	2,001,000,000.00	1,362,697,799.23	2,385,000,000.00
<b>17</b>	<b>Road</b>	<b>215,500,000.00</b>	<b>83,362,858.50</b>	<b>261,800,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>215,500,000.00</b>	<b>83,362,858.50</b>	<b>261,800,000.00</b>
171001	Road - General	215,500,000.00	83,362,858.50	261,800,000.00

**Gombe Local Government 2026 Approved Budget****Gombe Local Government****Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Other Non-Debt Recurrent by Programme (Sector, Objectives)</b>		<b>4,066,000,000.00</b>	<b>2,381,033,351.58</b>	<b>3,953,500,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>705,000,000.00</b>	<b>503,977,067.20</b>	<b>243,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>705,000,000.00</b>	<b>503,977,067.20</b>	<b>243,000,000.00</b>
010102	Agriculture sector coordination mechanisms	705,000,000.00	503,977,067.20	243,000,000.00
<b>04</b>	<b>Health</b>	<b>341,000,000.00</b>	<b>114,833,361.76</b>	<b>341,000,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>341,000,000.00</b>	<b>114,833,361.76</b>	<b>341,000,000.00</b>
040103	Health sector coordination mechanisms	341,000,000.00	114,833,361.76	341,000,000.00
<b>05</b>	<b>Education</b>	<b>1,333,500,000.00</b>	<b>821,819,085.54</b>	<b>957,500,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,333,500,000.00</b>	<b>821,819,085.54</b>	<b>957,500,000.00</b>
050103	Education sector coordination mechanisms	1,333,500,000.00	821,819,085.54	957,500,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>97,000,000.00</b>	<b>43,271,983.14</b>	<b>111,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>97,000,000.00</b>	<b>43,271,983.14</b>	<b>111,000,000.00</b>
101001	Water Resources and Rural Deve - General	97,000,000.00	43,271,983.14	111,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,490,000,000.00</b>	<b>866,252,663.04</b>	<b>2,199,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,490,000,000.00</b>	<b>866,252,663.04</b>	<b>2,199,000,000.00</b>
131001	Reform of Government and Governance - General	1,490,000,000.00	866,252,663.04	2,199,000,000.00
<b>17</b>	<b>Road</b>	<b>99,500,000.00</b>	<b>30,879,190.90</b>	<b>102,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>99,500,000.00</b>	<b>30,879,190.90</b>	<b>102,000,000.00</b>
171001	Road - General	99,500,000.00	30,879,190.90	102,000,000.00

**Gombe Local Government 2026 Approved Budget**

Gombe Local Government

**Debt Service Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Debt Service by Programme (Sector, Objectives)		120,000,000.00	62,811,242.85	200,000,000.00
13	Reform of Government and Governance	120,000,000.00	62,811,242.85	200,000,000.00
1310	Reform of Government and Governance - General	120,000,000.00	62,811,242.85	200,000,000.00
131001	Reform of Government and Governance - General	120,000,000.00	62,811,242.85	200,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Capital Expenditure by Programme (Sector, Objectives)</b>		<b>5,395,000,000.00</b>	<b>1,354,402,887.86</b>	<b>7,270,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>160,000,000.00</b>	<b>8,830,909.09</b>	<b>660,000,000.00</b>
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>80,000,000.00</b>	<b>8,830,909.09</b>	<b>580,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	80,000,000.00	8,830,909.09	80,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	80,000,000.00	0.00	80,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,130,000,000.00</b>	<b>937,441,884.01</b>	<b>1,210,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>1,130,000,000.00</b>	<b>937,441,884.01</b>	<b>1,210,000,000.00</b>
021001	Societal Re-orientation - General	1,130,000,000.00	937,441,884.01	1,210,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>70,000,000.00</b>	<b>10,470,000.00</b>	<b>70,000,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>70,000,000.00</b>	<b>10,470,000.00</b>	<b>70,000,000.00</b>
031001	Poverty Alleviation - General	70,000,000.00	10,470,000.00	70,000,000.00
<b>04</b>	<b>Health</b>	<b>388,000,000.00</b>	<b>118,619,002.21</b>	<b>480,000,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
040302	Child health	20,000,000.00	0.00	0.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>338,000,000.00</b>	<b>118,619,002.21</b>	<b>450,000,000.00</b>
040501	Functional health facilities	338,000,000.00	118,619,002.21	450,000,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
040601	Sustainable drug supply	30,000,000.00	0.00	30,000,000.00
<b>05</b>	<b>Education</b>	<b>647,000,000.00</b>	<b>13,195,000.00</b>	<b>690,000,000.00</b>
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>187,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
050305	Girls/Boys child education	187,000,000.00	0.00	0.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>150,000,000.00</b>	<b>13,195,000.00</b>	<b>200,000,000.00</b>
050401	All levels of education quality assurance	100,000,000.00	0.00	100,000,000.00
050402	Instructional and learning materials	50,000,000.00	13,195,000.00	100,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>470,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	310,000,000.00	0.00	470,000,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>660,000,000.00</b>	<b>12,000,000.00</b>	<b>890,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>660,000,000.00</b>	<b>12,000,000.00</b>	<b>890,000,000.00</b>
061001	Housing and Urban Development - General	660,000,000.00	12,000,000.00	890,000,000.00

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
07	Gender	60,000,000.00	0.00	75,000,000.00
0710	Gender - General	60,000,000.00	0.00	75,000,000.00
071001	Gender - General	60,000,000.00	0.00	75,000,000.00
08	Youth	0.00	0.00	75,000,000.00
0810	Youth - General	0.00	0.00	75,000,000.00
081001	Youth - General	0.00	0.00	75,000,000.00
09	Environmental Improvement	130,000,000.00	33,245,000.00	196,000,000.00
0910	Environmental Improvement - General	130,000,000.00	33,245,000.00	196,000,000.00
091001	Environmental Improvement - General	130,000,000.00	33,245,000.00	196,000,000.00
10	Water Resources and Rural Development	90,000,000.00	0.00	0.00
1010	Water Resources and Rural Deve - General	90,000,000.00	0.00	0.00
101001	Water Resources and Rural Deve - General	90,000,000.00	0.00	0.00
13	Reform of Government and Governance	1,740,000,000.00	41,545,900.00	2,554,000,000.00
1310	Reform of Government and Governance - General	1,740,000,000.00	41,545,900.00	2,554,000,000.00
131001	Reform of Government and Governance - General	1,740,000,000.00	41,545,900.00	2,554,000,000.00
14	Power	0.00	0.00	50,000,000.00
1410	Power - General	0.00	0.00	50,000,000.00
141001	Power - General	0.00	0.00	50,000,000.00
16	Water	70,000,000.00	3,655,000.00	70,000,000.00
1610	Water Ways - General	70,000,000.00	3,655,000.00	70,000,000.00
161001	Water Ways - General	70,000,000.00	3,655,000.00	70,000,000.00
17	Road	250,000,000.00	175,400,192.55	250,000,000.00
1710	Road - General	250,000,000.00	175,400,192.55	250,000,000.00
171001	Road - General	250,000,000.00	175,400,192.55	250,000,000.00



## Gombe Local Government 2026 Approved Budget - Capital Expenditure by Project

## Gombe Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure				5,395,000,000.00	1,354,402,887.86	7,270,000,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Internal Security (Purchase of 20 units Motorcycles to Security agency in Gombe metropolis)	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21520698 - LG Wide	20,000,000.00	0.00	50,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520698 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicle for Chairman, Deputy Chairman Secretary, Treasurers and Emir's	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520698 - LG Wide	50,000,000.00	0.00	100,000,000.00
Purchase of Fire Service Van	012500100100 - Personnel Management Department	23010106 - Purchase of Vans	21520698 - LG Wide	50,000,000.00	0.00	0.00
Purchase of water Tankers for Graveyard	012500100100 - Personnel Management Department	23010107 - Purchase of Trucks	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of Council Buses	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21520698 - LG Wide	80,000,000.00	0.00	100,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520698 - LG Wide	0.00	0.00	200,000,000.00
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520698 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of Office Furniture and Fittings	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520698 - LG Wide	50,000,000.00	0.00	50,000,000.00

			Gombe Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21520698 - LG Wide	0.00	0.00	764,000,000.00
Construction and Renovation of Gombe Police Divisional Station	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520698 - LG Wide	40,000,000.00	0.00	10,000,000.00
Contribution for Construction of Emir and Chief Sectariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520698 - LG Wide	170,000,000.00	108,883,613.91	100,000,000.00
Contribution for Construction of Emir's Palace	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Resdential Buildings	21520698 - LG Wide	900,000,000.00	828,558,270.10	400,000,000.00
Construction and Renovation of 10 District Head Palaces	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520698 - LG Wide	50,000,000.00	0.00	500,000,000.00
Repairs of water Tanker	012500100100 - Personnel Management Department	23030104 - Rehabilitation/Repairs - Water Facilities	21520698 - LG Wide	10,000,000.00	0.00	10,000,000.00
Relocation and Rehabilitation and Renovation of LG Secretariat	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21520698 - LG Wide	130,000,000.00	14,400,000.00	200,000,000.00
Purchase of Agricultural Equipment and Machines	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of Tractor and Impliments	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520698 - LG Wide	50,000,000.00	0.00	50,000,000.00
Agricultural Support for Rainy and Dry Season farmers	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520698 - LG Wide	50,000,000.00	2,330,909.09	50,000,000.00
Establishement of Nursery Plant	021500100100 - Agricultural and Natural Resources Department	23040101 - Tree Planting	21520698 - LG Wide	30,000,000.00	6,500,000.00	30,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520698 - LG Wide	0.00	0.00	500,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Gombe Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Constructing Shopping Complex at Triangle Junction Opposite old Dukku Motor Park	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520698 - LG Wide	90,000,000.00	0.00	150,000,000.00
Construction of 2 Storey Building in front of Gombe line (GSM village)	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520698 - LG Wide	100,000,000.00	0.00	150,000,000.00
Construction of Mechanic Village at Abubakar Umar stadium	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520698 - LG Wide	50,000,000.00	0.00	0.00
Construction of Modern Shopping Complex Phase 1 Behind Bubayero Micro Finance Bank	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520698 - LG Wide	20,000,000.00	0.00	200,000,000.00
Creation of Access Control and Construction of Revenue Office and Solar Light at Modern Market	022000100100 - Finance and Supply Department	23030124 - Rehabilitation/Repairs - Market/Parks	21520698 - LG Wide	160,000,000.00	0.00	100,000,000.00
Preservation of Heritage and Monuements area Tudun Hatsi Gombe	022000100100 - Finance and Supply Department	23030124 - Rehabilitation/Repairs - Market/Parks	21520698 - LG Wide	80,000,000.00	0.00	80,000,000.00
Land Acquisition	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21520698 - LG Wide	50,000,000.00	12,000,000.00	150,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520698 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Construction and Provision of Water Facilities	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520698 - LG Wide	50,000,000.00	0.00	0.00
Extention and Reconstruction of Pipeborne Water in Areas affected by Road Constructions	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520698 - LG Wide	40,000,000.00	0.00	0.00
Construction of Roads and Joint Projects	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520698 - LG Wide	250,000,000.00	175,400,192.55	250,000,000.00
Construction and Renovating of Drainages, Culverts, Bridges and Vehicle Pedestrian Bridge	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21520698 - LG Wide	70,000,000.00	3,655,000.00	70,000,000.00
Construction of Museum at Works Department Gombe LGA (Garaji)	023400100100 - Works, Housing and Transport Department	23020119 - Construction/ Provision of Recreational Facilities	21520698 - LG Wide	60,000,000.00	0.00	60,000,000.00

			Gombe Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Renovation of Office at LG Secretariat	023400100100 - Works, Housing and Transport Department	23030121 - Rehabilitation/Repairs of office Building	21520698 - LG Wide	40,000,000.00	27,145,900.00	0.00
Renovation of Idi Shopping Complex Phase II (Landscaping, Security Post, Car Park and Solar Light)	023400100100 - Works, Housing and Transport Department	23030124 - Rehabilitation/Repairs - Market/Parks	21520698 - LG Wide	50,000,000.00	0.00	0.00
Purchase of motorcycles	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520698 - LG Wide	0.00	0.00	6,000,000.00
Renovation of Graveyards in Gombe	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520698 - LG Wide	0.00	0.00	120,000,000.00
Repair of Refuse Dump Vehicles	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520698 - LG Wide	10,000,000.00	0.00	70,000,000.00
Installation of Solar at Jauro T/Wada and Liman Primary School	051700100100 - Education and Social Development Department	23010142 - Purchase of General Items	21520698 - LG Wide	0.00	0.00	50,000,000.00
Purchase of Home Economic Material	051700100100 - Education and Social Development Department	23010142 - Purchase of General Items	21520698 - LG Wide	20,000,000.00	10,470,000.00	20,000,000.00
Purchase of Instructional Materials	051700100100 - Education and Social Development Department	23010142 - Purchase of General Items	21520698 - LG Wide	0.00	0.00	50,000,000.00
Purchase of Material to skill Acquisition Centre	051700100100 - Education and Social Development Department	23010142 - Purchase of General Items	21520698 - LG Wide	50,000,000.00	13,195,000.00	50,000,000.00
Purchase of Trade Material to Apprentice	051700100100 - Education and Social Development Department	23010142 - Purchase of General Items	21520698 - LG Wide	20,000,000.00	0.00	20,000,000.00
Construction of New Primary School at Ajiya Ward	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21520698 - LG Wide	50,000,000.00	0.00	200,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Gombe Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction of New Primary School at Bolari Ward	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21520698 - LG Wide	50,000,000.00	0.00	150,000,000.00
Children Park Opposite Gombe International Hotel	051700100100 - Education and Social Development Department	23020119 - Construction/ Provision of Recreational Facilities	21520698 - LG Wide	187,000,000.00	0.00	0.00
Construction of Buba Yero Square at Old Dukku Motor Park	051700100100 - Education and Social Development Department	23020119 - Construction/ Provision of Recreational Facilities	21520698 - LG Wide	100,000,000.00	0.00	100,000,000.00
Reconstruction and Renovation of Orphanage House	051700100100 - Education and Social Development Department	23030101 - Rehabilitation/Repairs of Resdential Building	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
Renovation of Primary Schools One @each ward in Gombe LGA	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21520698 - LG Wide	200,000,000.00	0.00	100,000,000.00
Empowerment for Women and People With Dissability	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520698 - LG Wide	60,000,000.00	0.00	75,000,000.00
Relocation of Skills Acquisition Centres	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520698 - LG Wide	10,000,000.00	0.00	20,000,000.00
Youth Develoment and Empowermwnt	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520698 - LG Wide	0.00	0.00	75,000,000.00
Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	051700200100 - Education LGEA	23050102 - Computer Software Acquisition	21520698 - LG Wide	0.00	0.00	20,000,000.00
Construction of Immunization Shade	052100100100 - Primary Healthcare Department	23010122 - Purchase of Health/Medical Equipment	21520698 - LG Wide	20,000,000.00	0.00	0.00
Purchase of Health/Medical Equipments	052100100100 - Primary Healthcare Department	23010122 - Purchase of Health/Medical Equipment	21520698 - LG Wide	50,000,000.00	31,393,233.14	50,000,000.00
Supply of Essential Drugs (General supplies)	052100100100 - Primary Healthcare Department	23010122 - Purchase of Health/Medical Equipment	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
Construction of Maternity and Health Centres Ajiya Wards	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520698 - LG Wide	50,000,000.00	0.00	200,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Gombe Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520698 - LG Wide	88,000,000.00	87,225,769.07	50,000,000.00
Rehabilitation/Renovation of Health Centres Jauro Abare and Manawashi/Kumbiya Kumbiya/Bolari and Nasarawo	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21520698 - LG Wide	150,000,000.00	0.00	150,000,000.00
Renovation of Graveyard/Cemetery @Bajoga Road	052100100100 - Primary Healthcare Department	23030126 - Rehabilitation/Repairs of Cementries	21520698 - LG Wide	40,000,000.00	33,245,000.00	0.00
Renovation of Graveyard/Cemetery @Hurumin Dau	052100100100 - Primary Healthcare Department	23030126 - Rehabilitation/Repairs of Cementries	21520698 - LG Wide	40,000,000.00	0.00	0.00
Renovation of Graveyard/Cemetery @Jekadafari	052100100100 - Primary Healthcare Department	23030126 - Rehabilitation/Repairs of Cementries	21520698 - LG Wide	40,000,000.00	0.00	0.00

## Gombe Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

## Gombe Local Government

Total Expenditure By Economic Code	14,449,500,000.00	14,449,500,000.00	7,545,971,097.78	17,073,970,000.00
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## 011100100100 Office of the Executive Chairman

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	774,500,000.00
21	PERSONNEL COST	0.00	0.00	4,500,000.00
2101	SALARY	0.00	0.00	4,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	4,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	4,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	500,000.00
210201	ALLOWANCES	0.00	0.00	500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	500,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	770,000,000.00
2202	OVERHEAD COST	0.00	0.00	770,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	160,000,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	150,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	10,000,000.00
22020406	Other Maintenance Services	0.00	0.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	510,000,000.00
22020601	Security Services	0.00	0.00	500,000,000.00
22020614	Other Services General	0.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	90,000,000.00
22021001	Entertainment & Hospitality	0.00	0.00	10,000,000.00
22021002	Honourarium & sitting Allowance	0.00	0.00	50,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22021023	Contingencies Recurrent	0.00	0.00	30,000,000.00
<b>011100100200 Office of the Vice Chairman</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	3,500,000.00
21	PERSONNEL COST	0.00	0.00	3,500,000.00
2101	SALARY	0.00	0.00	3,500,000.00
210101	SALARIES AND WAGES	0.00	0.00	3,500,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	3,500,000.00
<b>011101400100 GOSTEC</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	120,000,000.00	0.00	120,000,000.00
21	PERSONNEL COST	120,000,000.00	0.00	120,000,000.00
2101	SALARY	120,000,000.00	0.00	120,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	0.00	120,000,000.00
21010101	Salary	120,000,000.00	0.00	120,000,000.00
<b>012500100100 Personnel Management Department</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	3,064,000,000.00	1,727,339,834.43	3,591,000,000.00
21	PERSONNEL COST	523,000,000.00	273,667,977.81	526,000,000.00
2101	SALARY	233,000,000.00	177,605,139.72	252,000,000.00
210101	SALARIES AND WAGES	233,000,000.00	177,605,139.72	252,000,000.00
21010101	Salary	83,000,000.00	65,506,775.12	100,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	40,000,000.00	33,263,364.60	32,000,000.00
21010104	Wages - Casual Workers	110,000,000.00	78,835,000.00	120,000,000.00



		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	240,000,000.00	96,062,838.09	174,000,000.00
210201	ALLOWANCES	240,000,000.00	96,062,838.09	174,000,000.00
21020107	Housing/Rent Allowance	11,500,000.00	11,101,576.79	15,000,000.00
21020108	Transport Allowance	7,000,000.00	6,520,478.20	10,000,000.00
21020109	Utility Allowance	8,500,000.00	7,577,256.89	10,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	4,440,794.58	7,000,000.00
21020111	Leave Allowance	9,000,000.00	8,393,735.09	12,000,000.00
21020112	Domestic Staff Allowance	5,000,000.00	5,646,723.06	10,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	4,317,912.62	10,000,000.00
21020117	Other Allowances	114,000,000.00	48,064,360.86	100,000,000.00
2103	SOCIAL BENEFITS	50,000,000.00	0.00	100,000,000.00
210301	SOCIAL BENEFITS	50,000,000.00	0.00	100,000,000.00
21030105	Pension Arrears	50,000,000.00	0.00	100,000,000.00
22	OTHER RECURRENT COSTS	711,000,000.00	501,829,972.61	301,000,000.00
2202	OVERHEAD COST	711,000,000.00	501,829,972.61	301,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	210,000,000.00	161,176,944.99	90,000,000.00
22020101	Local Travel and Transport - Training	150,000,000.00	148,955,944.99	50,000,000.00
22020102	Local Travel and Transport - Others	10,000,000.00	9,880,000.00	10,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	2,341,000.00	30,000,000.00
220206	OTHER SERVICES - GENERAL	321,000,000.00	237,032,941.16	121,000,000.00
22020601	Security Services	300,000,000.00	231,932,941.16	100,000,000.00
22020602	Office Rent	10,000,000.00	1,600,000.00	10,000,000.00
22020603	Residential Rent	10,000,000.00	3,500,000.00	10,000,000.00
22020614	Other Services General	1,000,000.00	0.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	85,000,000.00	50,999,040.50	50,000,000.00
22020703	Legal Services	10,000,000.00	0.00	10,000,000.00
22020799	Other Consultancy Services	75,000,000.00	50,999,040.50	40,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220210	MISCELLANEOUS EXPENSES GENERAL	95,000,000.00	52,621,045.96	40,000,000.00
22021001	Entertainment & Hospitality	20,000,000.00	2,016,500.00	10,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	41,554,545.96	10,000,000.00
22021023	Contingencies Recurrent	15,000,000.00	9,050,000.00	20,000,000.00
23	CAPITAL EXPENDITURE	1,830,000,000.00	951,841,884.01	2,764,000,000.00
2301	FIXED ASSETS PURCHASED	530,000,000.00	0.00	1,544,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	530,000,000.00	0.00	1,544,000,000.00
23010104	Purchase of Motor Cycles	20,000,000.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	250,000,000.00	0.00	300,000,000.00
23010106	Purchase of Vans	50,000,000.00	0.00	0.00
23010107	Purchase of Trucks	30,000,000.00	0.00	30,000,000.00
23010108	Purchase of Buses	80,000,000.00	0.00	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	100,000,000.00	0.00	300,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
2302	CONSTRUCTION / PROVISION	1,160,000,000.00	937,441,884.01	1,010,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,160,000,000.00	937,441,884.01	1,010,000,000.00
23020101	Construction/Provision of office Buildings	210,000,000.00	108,883,613.91	110,000,000.00
23020102	Construction/Provision of Residential Buildings	900,000,000.00	828,558,270.10	400,000,000.00
23020104	Construction/Provision of Housing	50,000,000.00	0.00	500,000,000.00
2303	REHABILITATION / REPAIRS	140,000,000.00	14,400,000.00	210,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	140,000,000.00	14,400,000.00	210,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	0.00	10,000,000.00
23030121	Rehabilitation/Repairs of office Building	130,000,000.00	14,400,000.00	200,000,000.00

**021500100100 Agricultural and Natural Resources Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,036,000,000.00</b>	<b>679,504,087.57</b>	<b>1,158,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>171,000,000.00</b>	<b>166,696,111.28</b>	<b>255,000,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>131,000,000.00</b>	<b>128,839,628.89</b>	<b>150,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>131,000,000.00</b>	<b>128,839,628.89</b>	<b>150,000,000.00</b>
21010101	Salary	131,000,000.00	128,839,628.89	150,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>40,000,000.00</b>	<b>37,856,482.39</b>	<b>105,000,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>40,000,000.00</b>	<b>37,856,482.39</b>	<b>105,000,000.00</b>
21020107	Housing/Rent Allowance	4,000,000.00	2,929,967.71	8,000,000.00
21020108	Transport Allowance	2,000,000.00	1,701,905.64	4,000,000.00
21020109	Utility Allowance	2,000,000.00	1,241,420.07	4,000,000.00
21020110	Meal Subsidy Allowance	2,000,000.00	1,241,420.07	4,000,000.00
21020111	Leave Allowance	3,000,000.00	2,353,768.90	5,000,000.00
21020117	Other Allowances	27,000,000.00	28,388,000.00	80,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>705,000,000.00</b>	<b>503,977,067.20</b>	<b>243,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>605,000,000.00</b>	<b>463,000,618.18</b>	<b>143,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>5,000,000.00</b>	<b>366,000.00</b>	<b>3,000,000.00</b>
22020101	Local Travel and Transport - Training	4,000,000.00	366,000.00	2,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	0.00	1,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>565,000,000.00</b>	<b>451,881,818.18</b>	<b>115,000,000.00</b>
22020307	Drugs & Medical Supplies	15,000,000.00	8,000,000.00	15,000,000.00
22020313	Accessories/Materials/Supplies General	550,000,000.00	443,881,818.18	100,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>35,000,000.00</b>	<b>10,752,800.00</b>	<b>25,000,000.00</b>
22021023	Contingencies Recurrent	35,000,000.00	10,752,800.00	25,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	40,976,449.02	100,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	40,976,449.02	100,000,000.00
22040119	Contribution to Agric Activities	100,000,000.00	40,976,449.02	100,000,000.00
23	CAPITAL EXPENDITURE	160,000,000.00	8,830,909.09	660,000,000.00
2301	FIXED ASSETS PURCHASED	80,000,000.00	0.00	80,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	80,000,000.00	0.00	80,000,000.00
23010127	Purchase Agricultural Equipment	80,000,000.00	0.00	80,000,000.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	2,330,909.09	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000.00	2,330,909.09	50,000,000.00
23020113	Construction/Provision of Agricultural Facilities	50,000,000.00	2,330,909.09	50,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	6,500,000.00	30,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000.00	6,500,000.00	30,000,000.00
23040101	Tree Planting	30,000,000.00	6,500,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	500,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	500,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00

022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,727,000,000.00	1,508,738,754.70	3,729,000,000.00
21	PERSONNEL COST	1,328,000,000.00	1,081,504,821.42	1,721,000,000.00
2101	SALARY	86,000,000.00	72,629,003.04	100,000,000.00
210101	SALARIES AND WAGES	86,000,000.00	72,629,003.04	100,000,000.00
21010101	Salary	86,000,000.00	72,629,003.04	100,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	92,000,000.00	75,732,743.48	121,000,000.00
210201	ALLOWANCES	92,000,000.00	75,732,743.48	121,000,000.00
21020107	Housing/Rent Allowance	13,000,000.00	10,992,127.81	20,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020108	Transport Allowance	7,000,000.00	6,382,459.62	13,000,000.00
21020109	Utility Allowance	5,000,000.00	4,168,038.71	10,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	4,168,038.71	10,000,000.00
21020111	Leave Allowance	8,000,000.00	7,193,205.03	13,000,000.00
21020117	Other Allowances	54,000,000.00	42,828,873.60	55,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>1,150,000,000.00</b>	<b>933,143,074.90</b>	<b>1,500,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>1,150,000,000.00</b>	<b>933,143,074.90</b>	<b>1,500,000,000.00</b>
21030102	Pension CRFC	1,150,000,000.00	933,143,074.90	1,500,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>899,000,000.00</b>	<b>427,233,933.28</b>	<b>1,328,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>424,000,000.00</b>	<b>177,671,489.95</b>	<b>563,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>20,000,000.00</b>	<b>15,292,271.90</b>	<b>25,000,000.00</b>
22020101	Local Travel and Transport - Training	15,000,000.00	14,692,271.90	20,000,000.00
22020102	Local Travel and Transport - Others	5,000,000.00	600,000.00	5,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>65,000,000.00</b>	<b>52,234,511.25</b>	<b>91,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	10,000,000.00	8,100,000.00	15,000,000.00
22020305	Printing of Non security Documents	2,000,000.00	1,000,000.00	3,000,000.00
22020306	Printing of Security Documents	50,000,000.00	41,634,511.25	70,000,000.00
22020314	Printing/Publications General	3,000,000.00	1,500,000.00	3,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000,000.00</b>	<b>13,450,000.00</b>	<b>20,000,000.00</b>
22020412	Maintenance of Markets/Public Places	20,000,000.00	13,450,000.00	20,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>50,000,000.00</b>	<b>22,573,414.92</b>	<b>50,000,000.00</b>
22020501	Local Training	50,000,000.00	22,573,414.92	50,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>60,000,000.00</b>	<b>25,181,054.45</b>	<b>60,000,000.00</b>
22020614	Other Services General	60,000,000.00	25,181,054.45	60,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>127,000,000.00</b>	<b>11,232,055.62</b>	<b>230,000,000.00</b>
22020701	Financial Consulting	127,000,000.00	11,232,055.62	230,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220209	FINANCIAL CHARGES - GENERAL	10,000,000.00	863,636.36	15,000,000.00
22020901	Bank Charges (Other Than Interest)	10,000,000.00	863,636.36	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	72,000,000.00	36,844,545.45	72,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	33,084,545.45	50,000,000.00
22021023	Contingencies Recurrent	22,000,000.00	3,760,000.00	22,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	355,000,000.00	186,751,200.48	565,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	355,000,000.00	186,751,200.48	565,000,000.00
22040103	Grant To Local Governments -Current	70,000,000.00	42,559,651.22	100,000,000.00
22040114	Contribution to Local Governmnet Service Commission	15,000,000.00	8,985,816.60	15,000,000.00
22040116	Contribution to Auditor General to Local Government	100,000,000.00	69,320,454.59	100,000,000.00
22040117	Contribution to Traditional Councils	40,000,000.00	25,800,000.00	40,000,000.00
22040118	Contributions for Ministry for LGA Bureau	60,000,000.00	37,894,368.98	60,000,000.00
22040121	Counterpart funding and Intervention	70,000,000.00	2,190,909.09	50,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2206	PUBLIC DEBT CHARGES	120,000,000.00	62,811,242.85	200,000,000.00
220604	DOMESTIC PRINCIPAL	120,000,000.00	62,811,242.85	200,000,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	120,000,000.00	62,811,242.85	200,000,000.00
23	CAPITAL EXPENDITURE	500,000,000.00	0.00	680,000,000.00
2302	CONSTRUCTION / PROVISION	260,000,000.00	0.00	500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	260,000,000.00	0.00	500,000,000.00
23020124	Construction of Markets/Parks	260,000,000.00	0.00	500,000,000.00
2303	REHABILITATION / REPAIRS	240,000,000.00	0.00	180,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	240,000,000.00	0.00	180,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	240,000,000.00	0.00	180,000,000.00

**023400100100 Works, Housing and Transport Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,805,000,000.00</b>	<b>332,443,141.95</b>	<b>1,773,800,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>95,500,000.00</b>	<b>83,362,858.50</b>	<b>141,800,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>50,000,000.00</b>	<b>40,680,188.38</b>	<b>70,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>50,000,000.00</b>	<b>40,680,188.38</b>	<b>70,000,000.00</b>
21010101	Salary	50,000,000.00	40,680,188.38	70,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>45,500,000.00</b>	<b>42,682,670.12</b>	<b>71,800,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>45,500,000.00</b>	<b>42,682,670.12</b>	<b>71,800,000.00</b>
21020107	Housing/Rent Allowance	8,500,000.00	7,230,356.34	12,000,000.00
21020108	Transport Allowance	4,500,000.00	3,129,346.85	10,000,000.00
21020109	Utility Allowance	3,500,000.00	2,596,880.93	7,000,000.00
21020110	Meal Subsidy Allowance	3,500,000.00	2,596,880.93	7,000,000.00
21020111	Leave Allowance	4,500,000.00	3,129,205.07	800,000.00
21020117	Other Allowances	21,000,000.00	24,000,000.00	35,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>99,500,000.00</b>	<b>30,879,190.90</b>	<b>102,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>99,500,000.00</b>	<b>30,879,190.90</b>	<b>102,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>5,000,000.00</b>	<b>888,090.90</b>	<b>3,000,000.00</b>
22020101	Local Travel and Transport - Training	3,000,000.00	888,090.90	2,000,000.00
22020102	Local Travel and Transport - Others	2,000,000.00	0.00	1,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>16,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>
22020201	Electricity Charges	15,000,000.00	0.00	15,000,000.00
22020205	Water Rates	1,000,000.00	0.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>64,500,000.00</b>	<b>29,191,100.00</b>	<b>74,000,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	0.00	5,000,000.00
22020402	Maintenance of Office Furniture	1,500,000.00	0.00	2,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020404	Maintenance of Office/ IT Equipments	5,000,000.00	2,000,000.00	5,000,000.00
22020405	Maintenance of Plants and Generators	5,000,000.00	0.00	2,000,000.00
22020406	Other Maintenance Services	20,000,000.00	12,961,800.00	25,000,000.00
22020413	Minor Road Maintenance	10,000,000.00	300,000.00	5,000,000.00
22020414	Maintenance of Office/Residential Buildings	20,000,000.00	13,929,300.00	30,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020704	Engineering Services	2,000,000.00	0.00	2,000,000.00
22020705	Architectural Services	5,000,000.00	0.00	3,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,000,000.00</b>	<b>800,000.00</b>	<b>5,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	3,000,000.00	800,000.00	3,000,000.00
22020802	Other Transport Equipment Fuel Cost	1,000,000.00	0.00	1,000,000.00
22020803	Plant/Generator fuel Cost	2,000,000.00	0.00	1,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22021023	Contingencies Recurrent	1,000,000.00	0.00	0.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,610,000,000.00</b>	<b>218,201,092.55</b>	<b>1,530,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>50,000,000.00</b>	<b>12,000,000.00</b>	<b>150,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>50,000,000.00</b>	<b>12,000,000.00</b>	<b>150,000,000.00</b>
23010101	Purchase/Acquisition of Land	50,000,000.00	12,000,000.00	150,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,470,000,000.00</b>	<b>179,055,192.55</b>	<b>1,380,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>1,470,000,000.00</b>	<b>179,055,192.55</b>	<b>1,380,000,000.00</b>
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020105	Construction/Provision of Water Facilities	90,000,000.00	0.00	0.00
23020114	Construction/Provision of Roads	250,000,000.00	175,400,192.55	250,000,000.00
23020116	Construction/ Provision of Water Ways	70,000,000.00	3,655,000.00	70,000,000.00
23020119	Construction/ Provision of Recreational Facilities	60,000,000.00	0.00	60,000,000.00



		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	90,000,000.00	27,145,900.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	90,000,000.00	27,145,900.00	0.00
23030121	Rehabilitation/Repairs of office Building	40,000,000.00	27,145,900.00	0.00
23030124	Rehabilitation/Repairs - Market/Parks	50,000,000.00	0.00	0.00
<b>025210400100 Water Sanitation and Hygeine (WASH) Department</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	277,000,000.00	117,074,048.50	477,000,000.00
21	PERSONNEL COST	170,000,000.00	73,802,065.36	170,000,000.00
2101	SALARY	80,000,000.00	36,002,627.22	80,000,000.00
210101	SALARIES AND WAGES	80,000,000.00	36,002,627.22	80,000,000.00
21010101	Salary	80,000,000.00	36,002,627.22	80,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	90,000,000.00	37,799,438.14	90,000,000.00
210201	ALLOWANCES	90,000,000.00	37,799,438.14	90,000,000.00
21020107	Housing/Rent Allowance	10,000,000.00	3,639,757.68	10,000,000.00
21020108	Transport Allowance	10,000,000.00	3,627,770.90	10,000,000.00
21020109	Utility Allowance	10,000,000.00	3,564,545.72	10,000,000.00
21020110	Meal Subsidy Allowance	10,000,000.00	5,370,662.73	10,000,000.00
21020111	Leave Allowance	10,000,000.00	5,372,777.73	10,000,000.00
21020115	Hazard Allowance	10,000,000.00	3,081,091.09	10,000,000.00
21020117	Other Allowances	30,000,000.00	13,142,832.29	30,000,000.00
22	OTHER RECURRENT COSTS	97,000,000.00	43,271,983.14	111,000,000.00
2202	OVERHEAD COST	97,000,000.00	43,271,983.14	111,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000.00	300,000.00	2,000,000.00
22020102	Local Travel and Transport - Others	2,000,000.00	300,000.00	2,000,000.00
220202	UTILITIES - GENERAL	0.00	0.00	1,000,000.00
22020205	Water Rates	0.00	0.00	1,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	8,946,233.14	10,000,000.00
22020315	Supplies of COVID-19 PPE	10,000,000.00	8,946,233.14	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	30,000,000.00	7,245,750.00	25,000,000.00
22020406	Other Maintenance Services	10,000,000.00	0.00	5,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	7,245,750.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	25,000,000.00	15,850,000.00	50,000,000.00
22020605	Cleaning and Fumigation Services	15,000,000.00	12,000,000.00	20,000,000.00
22020614	Other Services General	10,000,000.00	3,850,000.00	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	10,930,000.00	23,000,000.00
22021003	Publicity & Advertisements/Awareness	10,000,000.00	0.00	10,000,000.00
22021016	Monitoring & Evaluation	5,000,000.00	0.00	3,000,000.00
22021023	Contingencies Recurrent	15,000,000.00	10,930,000.00	10,000,000.00
23	CAPITAL EXPENDITURE	10,000,000.00	0.00	196,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	0.00	196,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	10,000,000.00	0.00	196,000,000.00
23040106	Enviromental Sanitation	10,000,000.00	0.00	196,000,000.00
051700100100 Education and Social Development Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,365,500,000.00	1,058,739,386.57	2,205,500,000.00
21	PERSONNEL COST	255,000,000.00	213,255,301.03	308,000,000.00
2101	SALARY	150,000,000.00	112,629,653.56	180,000,000.00
210101	SALARIES AND WAGES	150,000,000.00	112,629,653.56	180,000,000.00
21010101	Salary	120,000,000.00	112,629,653.56	150,000,000.00
21010104	Wages - Casual Workers	30,000,000.00	0.00	30,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	105,000,000.00	100,625,647.47	128,000,000.00
210201	ALLOWANCES	105,000,000.00	100,625,647.47	128,000,000.00
21020107	Housing/Rent Allowance	17,500,000.00	16,587,094.96	20,000,000.00
21020108	Transport Allowance	11,500,000.00	10,039,709.82	13,000,000.00
21020109	Utility Allowance	7,000,000.00	6,568,075.86	10,000,000.00
21020110	Meal Subsidy Allowance	7,000,000.00	6,568,075.86	10,000,000.00
21020111	Leave Allowance	12,000,000.00	10,959,557.89	15,000,000.00
21020117	Other Allowances	50,000,000.00	49,903,133.08	60,000,000.00
22	OTHER RECURRENT COSTS	1,333,500,000.00	821,819,085.54	957,500,000.00
2202	OVERHEAD COST	213,500,000.00	170,587,594.21	327,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	3,500,000.00	650,000.00	2,500,000.00
22020101	Local Travel and Transport - Training	3,000,000.00	650,000.00	2,000,000.00
22020102	Local Travel and Transport - Others	500,000.00	0.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	300,000.00	4,000,000.00
22020305	Printing of Non security Documents	3,000,000.00	0.00	2,000,000.00
22020310	Teaching Aids/Materials Supplies	4,000,000.00	300,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	0.00	3,000,000.00
22020406	Other Maintenance Services	2,000,000.00	0.00	1,000,000.00
22020411	Maintenance of Communication Equipments	1,000,000.00	0.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	9,292,727.27	100,000,000.00
22020614	Other Services General	15,000,000.00	9,292,727.27	100,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	185,000,000.00	160,344,866.94	218,000,000.00
22021003	Publicity & Advertisements/Awareness	23,000,000.00	21,980,000.00	40,000,000.00
22021007	Welfare Packages	150,000,000.00	132,154,866.94	160,000,000.00
22021009	Sporting Services	5,000,000.00	2,500,000.00	10,000,000.00
22021023	Contingencies Recurrent	7,000,000.00	3,710,000.00	8,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	900,000,000.00	522,012,132.61	500,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	900,000,000.00	522,012,132.61	500,000,000.00
22040109	Grant to Communities/NGO's/Unions	100,000,000.00	39,544,093.16	100,000,000.00
22040110	Contribution to Higher Institutions	800,000,000.00	482,468,039.45	400,000,000.00
2205	SUBSIDIES GENERAL	220,000,000.00	129,219,358.72	130,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	220,000,000.00	129,219,358.72	130,000,000.00
22050102	Meal Subsidy to Government Schools	50,000,000.00	0.00	30,000,000.00
22050104	Education Subsidy	170,000,000.00	129,219,358.72	100,000,000.00
23	CAPITAL EXPENDITURE	777,000,000.00	23,665,000.00	940,000,000.00
2301	FIXED ASSETS PURCHASED	90,000,000.00	23,665,000.00	190,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	90,000,000.00	23,665,000.00	190,000,000.00
23010142	Purchase of General Items	90,000,000.00	23,665,000.00	190,000,000.00
2302	CONSTRUCTION / PROVISION	387,000,000.00	0.00	450,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	387,000,000.00	0.00	450,000,000.00
23020107	Construction/Provision of Public Schools	100,000,000.00	0.00	350,000,000.00
23020119	Construction/ Provision of Recreational Facilities	287,000,000.00	0.00	100,000,000.00
2303	REHABILITATION / REPAIRS	230,000,000.00	0.00	130,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	230,000,000.00	0.00	130,000,000.00
23030101	Rehabilitation/Repairs of Residential Building	30,000,000.00	0.00	30,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	200,000,000.00	0.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	70,000,000.00	0.00	170,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,000,000.00	0.00	170,000,000.00
23050108	Other Non Tangible Assets	70,000,000.00	0.00	170,000,000.00

**051700200100 Education LGEA**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,600,000,000.00</b>	<b>1,463,433,269.73</b>	<b>1,820,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,600,000,000.00</b>	<b>1,463,433,269.73</b>	<b>1,800,000,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,600,000,000.00</b>	<b>1,463,433,269.73</b>	<b>1,800,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,600,000,000.00</b>	<b>1,463,433,269.73</b>	<b>1,800,000,000.00</b>
21010101	Salary	1,600,000,000.00	1,463,433,269.73	1,800,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00

**052100100100 Primary Healthcare Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,455,000,000.00</b>	<b>658,698,574.33</b>	<b>1,421,670,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>606,000,000.00</b>	<b>392,001,210.36</b>	<b>600,670,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>514,000,000.00</b>	<b>304,231,393.56</b>	<b>500,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>514,000,000.00</b>	<b>304,231,393.56</b>	<b>500,000,000.00</b>
21010101	Salary	394,000,000.00	296,706,393.56	400,000,000.00
21010104	Wages - Casual Workers	120,000,000.00	7,525,000.00	100,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>92,000,000.00</b>	<b>87,769,816.80</b>	<b>100,670,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>92,000,000.00</b>	<b>87,769,816.80</b>	<b>100,670,000.00</b>
21020107	Housing/Rent Allowance	500,000.00	129,407.26	200,000.00
21020108	Transport Allowance	100,000.00	59,802.85	150,000.00
21020109	Utility Allowance	50,000.00	29,128.86	60,000.00
21020110	Meal Subsidy Allowance	50,000.00	22,887.86	60,000.00
21020111	Leave Allowance	300,000.00	101,903.20	200,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020117	Other Allowances	91,000,000.00	87,426,686.77	100,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>341,000,000.00</b>	<b>114,833,361.76</b>	<b>341,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>191,000,000.00</b>	<b>22,541,000.00</b>	<b>191,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>2,000,000.00</b>	<b>666,000.00</b>	<b>2,000,000.00</b>
22020101	Local Travel and Transport - Training	2,000,000.00	666,000.00	2,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>32,000,000.00</b>	<b>7,500,000.00</b>	<b>37,000,000.00</b>
22020307	Drugs & Medical Supplies	20,000,000.00	7,500,000.00	30,000,000.00
22020311	Food Stuff/Catering Materials Supplies	2,000,000.00	0.00	2,000,000.00
22020313	Accessories/Materials/Supplies General	10,000,000.00	0.00	5,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	5,000,000.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>100,000,000.00</b>	<b>11,500,000.00</b>	<b>100,000,000.00</b>
22020614	Other Services General	100,000,000.00	11,500,000.00	100,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>52,000,000.00</b>	<b>2,875,000.00</b>	<b>52,000,000.00</b>
22021004	Medical Expenses Locally and Internationally	50,000,000.00	2,875,000.00	50,000,000.00
22021023	Contingencies Recurrent	2,000,000.00	0.00	2,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>120,000,000.00</b>	<b>81,742,361.76</b>	<b>120,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>120,000,000.00</b>	<b>81,742,361.76</b>	<b>120,000,000.00</b>
22040112	Contribution to Gombe Health Equity Fund	120,000,000.00	81,742,361.76	120,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>30,000,000.00</b>	<b>10,550,000.00</b>	<b>30,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>30,000,000.00</b>	<b>10,550,000.00</b>	<b>30,000,000.00</b>
22050103	Health Subsidies	30,000,000.00	10,550,000.00	30,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>508,000,000.00</b>	<b>151,864,002.21</b>	<b>480,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>100,000,000.00</b>	<b>31,393,233.14</b>	<b>80,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>100,000,000.00</b>	<b>31,393,233.14</b>	<b>80,000,000.00</b>
23010122	Purchase of Health/Medical Equipment	100,000,000.00	31,393,233.14	80,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	138,000,000.00	87,225,769.07	250,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	138,000,000.00	87,225,769.07	250,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	138,000,000.00	87,225,769.07	250,000,000.00
2303	REHABILITATION / REPAIRS	270,000,000.00	33,245,000.00	150,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	270,000,000.00	33,245,000.00	150,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	150,000,000.00	0.00	150,000,000.00
23030126	Rehabilitation/Repairs of Cementries	120,000,000.00	33,245,000.00	0.00

## Gombe Local Government 2026 Approved Budget MDA Expenditure by Function Classification

## Gombe Local Government

Total Expenditure By Economic Code	14,449,500,000.00	14,449,500,000.00	7,545,971,097.78	17,073,970,000.00
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## 011100100100 Office of the Executive Chairman

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	0.00	0.00	774,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	774,500,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	774,500,000.00

## 011100100200 Office of the Vice Chairman

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	0.00	0.00	3,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	3,500,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	3,500,000.00

## 011101400100 GOSTEC

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	120,000,000.00	0.00	120,000,000.00
7045	TRANSPORT	120,000,000.00	0.00	120,000,000.00
70451	ROAD TRANSPORT	120,000,000.00	0.00	120,000,000.00

## 012500100100 Personnel Management Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,664,000,000.00	775,497,950.42	1,527,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	50,000,000.00	0.00	100,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	0.00	100,000,000.00
7013	GENERAL SERVICES	1,614,000,000.00	775,497,950.42	1,427,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,564,000,000.00	775,497,950.42	1,377,000,000.00



		Gombe Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
70133	OTHER GENERAL SERVICES	50,000,000.00	0.00	50,000,000.00
703	Public Order and Safety	110,000,000.00	0.00	824,000,000.00
7031	POLICE SERVICES	40,000,000.00	0.00	10,000,000.00
70311	POLICE SERVICES	40,000,000.00	0.00	10,000,000.00
7032	FIRE PROTECTION SERVICES	50,000,000.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	50,000,000.00	0.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	20,000,000.00	0.00	50,000,000.00
70351	R&D PUBLIC ORDER AND SAFETY	20,000,000.00	0.00	50,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
706	Housing and Community Amenities	40,000,000.00	0.00	40,000,000.00
7063	WATER SUPPLY	40,000,000.00	0.00	40,000,000.00
70631	WATER SUPPLY	40,000,000.00	0.00	40,000,000.00
708	Recreation, Culture and Religion	1,120,000,000.00	937,441,884.01	1,000,000,000.00
7082	CULTURAL SERVICES	1,120,000,000.00	937,441,884.01	1,000,000,000.00
70821	CULTURAL SERVICES	1,120,000,000.00	937,441,884.01	1,000,000,000.00
710	Social Protection	130,000,000.00	14,400,000.00	200,000,000.00
7106	HOUSING	130,000,000.00	14,400,000.00	200,000,000.00
71061	HOUSING	130,000,000.00	14,400,000.00	200,000,000.00
021500100100 Agricultural and Natural Resources Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,036,000,000.00	679,504,087.57	1,158,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,036,000,000.00	679,504,087.57	1,158,000,000.00
70421	AGRICULTURE	1,036,000,000.00	679,504,087.57	1,158,000,000.00

**022000100100 Finance and Supply Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,077,000,000.00	575,595,679.80	1,549,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	957,000,000.00	512,784,436.95	1,349,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	957,000,000.00	512,784,436.95	1,349,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	120,000,000.00	62,811,242.85	200,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	120,000,000.00	62,811,242.85	200,000,000.00
704	Economic Affairs	500,000,000.00	0.00	680,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	500,000,000.00	0.00	680,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	500,000,000.00	0.00	680,000,000.00
710	Social Protection	1,150,000,000.00	933,143,074.90	1,500,000,000.00
7102	OLD AGE	1,150,000,000.00	933,143,074.90	1,500,000,000.00
71021	OLD AGE	1,150,000,000.00	933,143,074.90	1,500,000,000.00

**023400100100 Works, Housing and Transport Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	40,000,000.00	27,145,900.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,000,000.00	27,145,900.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	40,000,000.00	27,145,900.00	0.00
704	Economic Affairs	605,000,000.00	301,642,241.95	703,800,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	12,000,000.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	12,000,000.00	150,000,000.00
7045	TRANSPORT	445,000,000.00	289,642,241.95	493,800,000.00
70451	ROAD TRANSPORT	445,000,000.00	289,642,241.95	493,800,000.00
7047	OTHER INDUSTRIES	60,000,000.00	0.00	60,000,000.00
70473	TOURISM	60,000,000.00	0.00	60,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
705	Environmental Protection	70,000,000.00	3,655,000.00	70,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	70,000,000.00	3,655,000.00	70,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	70,000,000.00	3,655,000.00	70,000,000.00
706	Housing and Community Amenities	90,000,000.00	0.00	0.00
7063	WATER SUPPLY	90,000,000.00	0.00	0.00
70631	WATER SUPPLY	90,000,000.00	0.00	0.00
710	Social Protection	1,000,000,000.00	0.00	1,000,000,000.00
7106	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
71061	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
<b>025210400100 Water Sanitation and Hygeine (WASH) Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
705	Environmental Protection	10,000,000.00	0.00	196,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	0.00	196,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	0.00	196,000,000.00
706	Housing and Community Amenities	267,000,000.00	117,074,048.50	281,000,000.00
7063	WATER SUPPLY	267,000,000.00	117,074,048.50	281,000,000.00
70631	WATER SUPPLY	267,000,000.00	117,074,048.50	281,000,000.00
<b>051700100100 Education and Social Development Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	287,000,000.00	0.00	100,000,000.00
7047	OTHER INDUSTRIES	287,000,000.00	0.00	100,000,000.00
70473	TOURISM	287,000,000.00	0.00	100,000,000.00
706	Housing and Community Amenities	60,000,000.00	0.00	150,000,000.00
7062	COMMUNITY DEVELOPMENT	60,000,000.00	0.00	150,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	0.00	150,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
709	Education	1,978,500,000.00	1,058,739,386.57	1,905,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	525,000,000.00	213,255,301.03	728,000,000.00
70912	PRIMARY EDUCATION	525,000,000.00	213,255,301.03	728,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,363,500,000.00	821,819,085.54	987,500,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,363,500,000.00	821,819,085.54	987,500,000.00
710	Social Protection	40,000,000.00	0.00	50,000,000.00
7105	UNEMPLOYMENT	10,000,000.00	0.00	20,000,000.00
71051	UNEMPLOYMENT	10,000,000.00	0.00	20,000,000.00
7106	HOUSING	30,000,000.00	0.00	30,000,000.00
71061	HOUSING	30,000,000.00	0.00	30,000,000.00
051700200100 Education LGEA				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	1,600,000,000.00	1,463,433,269.73	1,820,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,600,000,000.00	1,463,433,269.73	1,820,000,000.00
70912	PRIMARY EDUCATION	1,600,000,000.00	1,463,433,269.73	1,820,000,000.00
052100100100 Primary Healthcare Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	150,000,000.00	0.00	150,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	150,000,000.00	0.00	150,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	150,000,000.00	0.00	150,000,000.00
705	Environmental Protection	120,000,000.00	33,245,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	120,000,000.00	33,245,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	120,000,000.00	33,245,000.00	0.00

		Gombe Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
707	Health	1,185,000,000.00	625,453,574.33	1,271,670,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	50,000,000.00	0.00	30,000,000.00
70711	PHARMACEUTICAL PRODUCTS	30,000,000.00	0.00	30,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	20,000,000.00	0.00	0.00
7074	PUBLIC HEALTH SERVICES	1,135,000,000.00	625,453,574.33	1,241,670,000.00
70741	PUBLIC HEALTH SERVICES	1,135,000,000.00	625,453,574.33	1,241,670,000.00

## Gombe Local Government 2026 Approved Budget MDA Revenue by Economic Classification

## Gombe Local Government

Total Revenue Summary By Economic Code				
		13,422,800,000.00	8,305,541,795.10	15,430,500,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	13,422,800,000.00	8,305,541,795.10	15,430,500,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	12,635,000,000.00	8,049,860,346.97	14,650,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	12,635,000,000.00	8,049,860,346.97	14,650,000,000.00
110101	STATUTORY ALLOCATION	3,200,000,000.00	3,343,185,348.55	3,500,000,000.00
11010101	Statutory Allocation	3,200,000,000.00	3,343,185,348.55	3,500,000,000.00
110102	SHARE OF VAT	4,000,000,000.00	3,519,137,390.73	4,000,000,000.00
11010201	Share of VAT	4,000,000,000.00	3,519,137,390.73	4,000,000,000.00
110103	OTHER FAAC	5,435,000,000.00	1,187,537,607.69	7,150,000,000.00
11010301	Excess Crude /PPT	50,000,000.00	0.00	50,000,000.00
11010303	Budget Augmentation	150,000,000.00	58,498,310.29	200,000,000.00
11010304	Exchange Rate Gain	3,120,000,000.00	199,582,016.81	2,500,000,000.00
11010308	Stabilization Fund	15,000,000.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	500,000,000.00	220,879,717.18	1,600,000,000.00
11010318	Signature Bonus	1,600,000,000.00	708,577,563.41	2,000,000,000.00
12	INDEPENDENT REVENUE	277,800,000.00	183,638,309.11	470,500,000.00
1202	NON-TAX REVENUE	277,800,000.00	183,638,309.11	470,500,000.00
120201	LICENCES - GENERAL	26,300,000.00	12,071,084.00	21,000,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	2,000,000.00	1,505,364.00	2,000,000.00
12020111	BAKE HOUSE LICENCE	4,000,000.00	1,154,046.00	2,000,000.00
12020113	CART LICENCES	2,000,000.00	911,803.00	1,500,000.00
12020115	CATTLE DEALER LICENCES	300,000.00	400,816.00	500,000.00
12020116	DRIED FISH & MEAT LICENCES	4,000,000.00	1,983,005.00	3,500,000.00
12020120	HAWKER'S PERMITS	1,000,000.00	450,756.00	1,000,000.00
12020122	PRODUCE BUYING LICENCES	2,000,000.00	463,402.00	1,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000,000.00	1,252,907.00	2,000,000.00
12020126	HIRING SERVICES	1,000,000.00	450,335.00	1,000,000.00
12020130	LIQUOR LICENCES	1,000,000.00	227,050.00	1,000,000.00
12020159	Bicycle Licence & Hire Permits	1,000,000.00	215,200.00	500,000.00
12020160	Animal Health Certificate Licences	2,000,000.00	300,000.00	1,000,000.00
12020161	Liquor Licences	4,000,000.00	2,756,400.00	4,000,000.00
120204	FEES - GENERAL	66,000,000.00	40,437,955.11	75,500,000.00
12020402	Medical Service Fees/Laboratory Fees	1,000,000.00	513,400.00	500,000.00
12020404	Trade Union Fees /Trade Test Fees	2,000,000.00	460,130.00	1,000,000.00
12020417	Contractors Registration Fees	3,000,000.00	1,564,916.11	2,000,000.00
12020422	Indigene Letter	20,000,000.00	14,296,992.00	20,000,000.00

		Gombe Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020424	Business/Trade Operating Fees	4,000,000.00	858,456.00	1,000,000.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	1,000,000.00	256,761.00	1,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	2,000,000.00	469,253.00	1,000,000.00
12020434	Billboard/Advertisement Fees	10,000,000.00	9,801,426.00	12,000,000.00
12020443	Proof/Change of Ownership Certificate Fees	4,000,000.00	1,001,937.00	15,000,000.00
12020444	Agriculture/Veterinary Service Fees	2,000,000.00	288,015.00	1,000,000.00
12020447	Timber, Forest and Charcoal Fees	4,000,000.00	2,165,895.00	3,000,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	3,000,000.00	2,851,550.00	3,000,000.00
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	10,000,000.00	5,909,224.00	15,000,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>3,000,000.00</b>	<b>347,640.00</b>	<b>2,000,000.00</b>
12020501	Court Fines	1,500,000.00	158,840.00	1,000,000.00
12020535	Penalties (General)	1,500,000.00	188,800.00	1,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>12,000,000.00</b>	<b>5,256,478.00</b>	<b>8,500,000.00</b>
12020606	Sales of Forms	2,000,000.00	404,936.00	1,000,000.00
12020609	Sales of Farm Produce	4,000,000.00	542,642.00	500,000.00
12020610	Proceeds From Sales of Goods By Public Auctions	2,000,000.00	420,600.00	2,000,000.00
12020612	Proceeds From Sales of Drugs and Medications	4,000,000.00	3,888,300.00	5,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>165,000,000.00</b>	<b>125,525,152.00</b>	<b>159,000,000.00</b>
12020704	Earnings From the use of Government Vehicles	5,000,000.00	1,260,000.00	1,000,000.00
12020708	Earnings From Agricultural Produce	8,000,000.00	7,180,000.00	7,000,000.00
12020709	Earnings From Tourism/ Cultural/Arts Centres	2,000,000.00	35,000,000.00	1,000,000.00
12020722	Earnings From Commercial Activities	150,000,000.00	82,085,152.00	150,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
12020903	Rent & Premium on the allocation of land	2,000,000.00	0.00	1,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>
12021102	Dividend Received	500,000.00	0.00	500,000.00
12021103	Other Investment Income	1,000,000.00	0.00	1,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
12021210	Interest on Bank Deposit	2,000,000.00	0.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>510,000,000.00</b>	<b>72,043,139.02</b>	<b>310,000,000.00</b>
13020202	CAPITAL FOREIGN GRANTS	510,000,000.00	72,043,139.02	310,000,000.00

## Gombe Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

## Gombe Local Government

Total Capital Expenditure					5,395,000,000.00	1,354,402,887.86	7,270,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	1,830,000,000.00	951,841,884.01	2,764,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Motor Vehicle for Chairman, Deputy Chairman Secretary, Treasurers and Emir's	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520698 - LG Wide	50,000,000.00	0.00	100,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21520698 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of Council Buses	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21520698 - LG Wide	80,000,000.00	0.00	100,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520698 - LG Wide	0.00	0.00	200,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520698 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of Office Furniture and Fittings	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21520698 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction and Renovation of Gombe Police Divisional Station	23020101 - Construction/Provision of office Buildings	70311 - POLICE SERVICES	21520698 - LG Wide	40,000,000.00	0.00	10,000,000.00
	Purchase of Fire Service Van	23010106 - Purchase of Vans	70321 - FIRE PROTECTION SERVICES	21520698 - LG Wide	50,000,000.00	0.00	0.00
	Internal Security (Purchase of 20 units Motorcycles to Security agency in Gombe metropolis)	23010104 - Purchase of Motor Cycles	70351 - R&D PUBLIC ORDER AND SAFETY	21520698 - LG Wide	20,000,000.00	0.00	50,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21520698 - LG Wide	0.00	0.00	764,000,000.00
	Purchase of water Tankers for Graveyard	23010107 - Purchase of Trucks	70631 - WATER SUPPLY	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Repairs of water Tanker	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	21520698 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Contribution for Construction of Emir and Chief Sectariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21520698 - LG Wide	170,000,000.00	108,883,613.91	100,000,000.00



				Gombe Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Contribution for Construction of Emir's Palace	23020102 - Construction/Provision of Residential Buildings	70821 - CULTURAL SERVICES	21520698 - LG Wide	900,000,000.00	828,558,270.10	400,000,000.00
	Construction and Renovation of 10 District Head Palaces	23020104 - Construction/Provision of Housing	70821 - CULTURAL SERVICES	21520698 - LG Wide	50,000,000.00	0.00	500,000,000.00
	Relocation and Rehabilitation and Renovation of LG Secretariat	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21520698 - LG Wide	130,000,000.00	14,400,000.00	200,000,000.00
<b>021500100100</b>	<b>Agricultural and Natural Resources Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>160,000,000.00</b>	<b>8,830,909.09</b>	<b>660,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Agricultural Equipment and Machines	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Purchase of Tractor and Impliments	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520698 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Agricultural Support for Rainy and Dry Season farmers	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520698 - LG Wide	50,000,000.00	2,330,909.09	50,000,000.00
	Establishment of Nursery Plant	23040101 - Tree Planting	70421 - AGRICULTURE	21520698 - LG Wide	30,000,000.00	6,500,000.00	30,000,000.00
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520698 - LG Wide	0.00	0.00	500,000,000.00
<b>022000100100</b>	<b>Finance and Supply Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>680,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Constructing Shopping Complex at Triangle Junction Opposite old Dukku Motor Park	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	90,000,000.00	0.00	150,000,000.00
	Construction of 2 Storey Building in front of Gombe line (GSM village)	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	100,000,000.00	0.00	150,000,000.00
	Construction of Mechanic Village at Abubakar Umar stadium	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	50,000,000.00	0.00	0.00
	Construction of Modern Shopping Complex Phase 1 Behind Bubayero Micro Finance Bank	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	20,000,000.00	0.00	200,000,000.00

				Gombe Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Creation of Access Control and Construction of Revenue Office and Solar Light at Modern Market	23030124 - Rehabilitation/Repairs - Market/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	160,000,000.00	0.00	100,000,000.00
	Preservation of Heritage and Monuements area Tudun Hatsi Gombe	23030124 - Rehabilitation/Repairs - Market/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	80,000,000.00	0.00	80,000,000.00
<b>023400100100</b>	<b>Works, Housing and Transport Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>1,610,000,000.00</b>	<b>218,201,092.55</b>	<b>1,530,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Renovation of Office at LG Secretariat	23030121 - Rehabilitation/Repairs of office Building	70112 - FINANCIAL AND FISCAL AFFAIRS	21520698 - LG Wide	40,000,000.00	27,145,900.00	0.00
	Land Acquisition	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	50,000,000.00	12,000,000.00	150,000,000.00
	Renovation of Idi Shopping Complex Phase II (Landscaping, Security Post, Car Park and Solar Light)	23030124 - Rehabilitation/Repairs - Market/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520698 - LG Wide	50,000,000.00	0.00	0.00
	Construction of Roads and Joint Projects	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520698 - LG Wide	250,000,000.00	175,400,192.55	250,000,000.00
	Construction of Museum at Works Department Gombe LGA (Garaji)	23020119 - Construction/ Provision of Recreational Facilities	70473 - TOURISM	21520698 - LG Wide	60,000,000.00	0.00	60,000,000.00
	Construction and Renovating of Drainages, Culverts, Bridges and Vehicle Pedestrian Bridge	23020116 - Construction/ Provision of Water Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520698 - LG Wide	70,000,000.00	3,655,000.00	70,000,000.00
	Construction and Provision of Water Facilities	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520698 - LG Wide	50,000,000.00	0.00	0.00
	Extention and Reconstruction of Pipeborne Water in Areas affected by Road Constructions	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520698 - LG Wide	40,000,000.00	0.00	0.00
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520698 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00

					Gombe Local Government	2026 Approved Budget MDA Capital Expenditure By Projects	
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	10,000,000.00	0.00	196,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of motorcycles	23040106 - Enviromental Sanitation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520698 - LG Wide	0.00	0.00	6,000,000.00
	Renovation of Graveyards in Gombe	23040106 - Enviromental Sanitation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520698 - LG Wide	0.00	0.00	120,000,000.00
	Repair of Refuse Dump Vehicles	23040106 - Enviromental Sanitation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520698 - LG Wide	10,000,000.00	0.00	70,000,000.00
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	777,000,000.00	23,665,000.00	940,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Children Park Opposite Gombe International Hotel	23020119 - Construction/ Provision of Recreational Facilities	70473 - TOURISM	21520698 - LG Wide	187,000,000.00	0.00	0.00
	Construction of Buba Yero Square at Old Dukku Motor Park	23020119 - Construction/ Provision of Recreational Facilities	70473 - TOURISM	21520698 - LG Wide	100,000,000.00	0.00	100,000,000.00
	Empowerment for Women and People With Dissability	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520698 - LG Wide	60,000,000.00	0.00	75,000,000.00
	Youth Develoment and Empowermwnt	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520698 - LG Wide	0.00	0.00	75,000,000.00
	Construction of New Primary School at Ajiya Ward	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520698 - LG Wide	50,000,000.00	0.00	200,000,000.00
	Construction of New Primary School at Bolari Ward	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520698 - LG Wide	50,000,000.00	0.00	150,000,000.00
	Renovation of Primary Schools One @each ward in Gombe LGA	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21520698 - LG Wide	200,000,000.00	0.00	100,000,000.00
	Installation of Solar at Jauro T/Wada and Liman Primary School	23010142 - Purchase of General Items	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520698 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of Home Economic Material	23010142 - Purchase of General Items	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520698 - LG Wide	20,000,000.00	10,470,000.00	20,000,000.00
	Purchase of Instructional Materials	23010142 - Purchase of General Items	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520698 - LG Wide	0.00	0.00	50,000,000.00

				Gombe Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Purchase of Material to skill Acquisition Centre	23010142 - Purchase of General Items	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520698 - LG Wide	50,000,000.00	13,195,000.00	50,000,000.00
	Purchase of Trade Material to Apprentice	23010142 - Purchase of General Items	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520698 - LG Wide	20,000,000.00	0.00	20,000,000.00
	Relocation of Skills Acquisition Centres	23050108 - Other Non Tangible Assets	71051 - UNEMPLOYMENT	21520698 - LG Wide	10,000,000.00	0.00	20,000,000.00
	Reconstruction and Renovation of Orphanage House	23030101 - Rehabilitation/Repairs of Resdential Building	71061 - HOUSING	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
<b>051700200100</b>	<b>Education LGEA</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	23050102 - Computer Software Acquisition	70912 - PRIMARY EDUCATION	21520698 - LG Wide	0.00	0.00	20,000,000.00
<b>052100100100</b>	<b>Primary Healthcare Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>508,000,000.00</b>	<b>151,864,002.21</b>	<b>480,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Rehabilitation/Renovation of Health Centres Jauro Abare and Manawashi/Kumbiya Kumbiya/Bolari and Nasarawo	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70112 - FINANCIAL AND FISCAL AFFAIRS	21520698 - LG Wide	150,000,000.00	0.00	150,000,000.00
	Renovation of Graveyard/Cemetery @Bajoga Road	23030126 - Rehabilitation/Repairs of Cementries	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	21520698 - LG Wide	40,000,000.00	33,245,000.00	0.00
	Renovation of Graveyard/Cemetery @Hurumin Dau	23030126 - Rehabilitation/Repairs of Cementries	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	21520698 - LG Wide	40,000,000.00	0.00	0.00
	Renovation of Graveyard/Cemetery @Jekadafari	23030126 - Rehabilitation/Repairs of Cementries	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	21520698 - LG Wide	40,000,000.00	0.00	0.00
	Supply of Essential Drugs (General supplies)	23010122 - Purchase of Health/Medical Equipment	70711 - PHARMACEUTICAL PRODUCTS	21520698 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Construction of Immunization Shade	23010122 - Purchase of Health/Medical Equipment	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT	21520698 - LG Wide	20,000,000.00	0.00	0.00
	Purchase of Health/Medical Equipments	23010122 - Purchase of Health/Medical Equipment	70741 - PUBLIC HEALTH SERVICES	21520698 - LG Wide	50,000,000.00	31,393,233.14	50,000,000.00
	Construction of Maternity and Health Centres Ajiya Wards	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520698 - LG Wide	50,000,000.00	0.00	200,000,000.00

		Gombe Local Government		2026 Approved Budget MDA Capital Expenditure By Projects		
Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520698 - LG Wide	88,000,000.00	87,225,769.07	50,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Total Basic Education Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Basic Education Expenditure	3,578,500,000.00	2,522,172,656.30	3,725,500,000.00
709	Education	3,578,500,000.00	2,522,172,656.30	3,725,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,125,000,000.00	1,676,688,570.76	2,548,000,000.00
70912	PRIMARY EDUCATION	2,125,000,000.00	1,676,688,570.76	2,548,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	90,000,000.00	23,665,000.00	190,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,363,500,000.00	821,819,085.54	987,500,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,363,500,000.00	821,819,085.54	987,500,000.00

**Gombe Local Government 2026 Approved Budget**

Gombe Local Government

**Basic Education Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Basic Education by Programme (Sector, Objectives)</b>		<b>3,805,500,000.00</b>	<b>2,511,702,656.30</b>	<b>3,725,500,000.00</b>
<b>05</b>	<b>Education</b>	<b>3,805,500,000.00</b>	<b>2,511,702,656.30</b>	<b>3,725,500,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>3,158,500,000.00</b>	<b>2,498,507,656.30</b>	<b>3,035,500,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,825,000,000.00	1,676,688,570.76	2,078,000,000.00
050103	Education sector coordination mechanisms	1,333,500,000.00	821,819,085.54	957,500,000.00
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>187,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
050305	Girls/Boys child education	187,000,000.00	0.00	0.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>150,000,000.00</b>	<b>13,195,000.00</b>	<b>200,000,000.00</b>
050401	All levels of education quality assurance	100,000,000.00	0.00	100,000,000.00
050402	Instructional and learning materials	50,000,000.00	13,195,000.00	100,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>470,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	310,000,000.00	0.00	470,000,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Total Primary Health Care by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Primary Health Care Expenditure by Function</b>		<b>1,185,000,000.00</b>	<b>625,453,574.33</b>	<b>1,271,670,000.00</b>
<b>707</b>	<b>Health</b>	<b>1,185,000,000.00</b>	<b>625,453,574.33</b>	<b>1,271,670,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	30,000,000.00	0.00	30,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	20,000,000.00	0.00	0.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,135,000,000.00</b>	<b>625,453,574.33</b>	<b>1,241,670,000.00</b>
70741	PUBLIC HEALTH SERVICES	1,135,000,000.00	625,453,574.33	1,241,670,000.00



## Gombe Local Government 2026 Approved Budget

Gombe Local Government

### Total Primary Health Care Exp by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Primary Health Care by Programme (Sector, Objectives)</b>		<b>1,215,000,000.00</b>	<b>617,928,574.33</b>	<b>1,321,670,000.00</b>
<b>04</b>	<b>Health</b>	<b>1,215,000,000.00</b>	<b>617,928,574.33</b>	<b>1,321,670,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>827,000,000.00</b>	<b>499,309,572.12</b>	<b>841,670,000.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	486,000,000.00	384,476,210.36	500,670,000.00
040103	Health sector coordination mechanisms	341,000,000.00	114,833,361.76	341,000,000.00
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
040302	Child health	20,000,000.00	0.00	0.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>338,000,000.00</b>	<b>118,619,002.21</b>	<b>450,000,000.00</b>
040501	Functional health facilities	338,000,000.00	118,619,002.21	450,000,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
040601	Sustainable drug supply	30,000,000.00	0.00	30,000,000.00